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Z E M I N D A R Y T E N U R E S
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L A N D E D P R O P E R T Y O F B E N G A L , &c.

I N T W O P A R T S .

W I T H
A N A P P E N D I X ,

I N C L U D I N G

A DISCUSSION of the GREAT NATIONAL QUESTION;

Whether, by the Grant and Condition of such Tenures, the Zemindar, or the Sovereign-Representative-Government, is to be considered the legal real Proprietor of the Soil, as Landlord,—according to the Laws and Constitution of the Mogul Empire in India, which are referred to, as proper to ascertain the Rule of Right, in an Act of the British Legislature, passed in the Year 1784.

By J. G.

K
[James Grant]
in page 52.

LATE SERRISHTEH DAR OF BENGAL, &c.

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I N Q U I R Y

I N T O T H E N A T U R E O F

Z E M I N D A R Y T E N U R E S .

P A R T I .

THE position may at first startle men, who have been accustomed only to view the actual state of property in Europe; nevertheless, it will be found to be a fundamental principle of financial legislation in all the native States of Asia, in the least known to us, and under a simple monarchical form of Government, that the *Sovereign* is *sole*, universal *proprietary Lord* of the land;* and that the *Ryots*, who are the husbandmen

or

* The small proprietary grants of land from the Prince, which form exceptions to this rule are, 1st. *âl-tumgha*, (literally and technically, heritable grants) bestowed in Hindostan in a very few instances, and to a small amount, seldom exceeding a thousand rupees, or a 100l. per annum, to favoured servants, and learned or pious Mahomedans. Those latter grants of *âl-tumgha*, of extensive territories to the East India Company, the Nabob of Arcot, &c. have only been in use since the year 1765, and derive their origin from the spirit of the British Constitution, or the natural desire of English

or peasantry, hold directly of the Prince, by immemorial usage, as perpetual Tenants *in Capite*, subject to the annual payment of a certain fixt portion of the gross produce of the soil, in money or kind—to be collected in the nature of a Revenue-rent, through the intermediate agency of Farmers-general, or temporary commissioned Officers of the Crown. Wherever a different rule prevails in Asia, and not in a mountainous or desert situation, it is a sure indication of a forced and unnatural state of Society, like that of Poland; where the cultivators of the ground, forming the great mass of the people, are enslaved and cruelly oppressed by a violent Aristocracy of Chiefs or Nobles, all struggling for despotic individual rule, on the ground of lawless ambition, or pretended rights of inheritance.

Nor does it appear that this great principle derives its origin from the æra of the vast conquests of the Tartars under Tamerlane, though locally modified according to the spirit of feudal institutions, introduced by him or his descendants, throughout the whole of their acquired dominions,

subjects to acquire their possessions of land by a free *perpetual* tenure, and thus give the essential character of their proper national rights, to the temporary real property of an absolute State. The Nabob of Arcot acquired his heritable right of *âl-tumgha* through the channel of English rulers; and he, with such other natives as we have created or considered Princes, the more readily adopted our own ideas, as the principle of inheritance, or perpetual possession, might serve as a barrier in future against ourselves, and possible pretensions of proprietary rights, to be otherwise apprehended in certain cases, under the plea of expediency and circumstance of superior power, from the most equitable government. 2d. *Mudded-masb*, (literally subsistence) or *Enaumat*, (charitable donations) being small grants of lands for religious or charitable uses, which, though not in form or right made perpetual, have generally been so considered, and seldom or ever resumed entirely by the Prince. 3d. *Talookdarry*, a number of small grants to opulent individuals, resident in or near the Mussulman capitals, held by a tenure of a copy of the Crown rental, and by custom become hereditary: in Bengal, amounting altogether to the yearly fixed assessment of about ninety-five thousand rupees. 4th. *Jagcerdarry* grants are the great temporary fiefs of the Mogul empire. 5th. *Nancar* lands are the small estates annexed to the office of Zemindar for his subsistence, in value about five per cent. of the whole Zemindary jurisdiction, held by temporary conditional grant.

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extending from the Chinese Seas to the Mediterranean. On the contrary, we know from the most ancient authentic accounts of native writers, that it prevailed in Hindostan, in the time of the Hindoo Monarchs, before the first Mussulman invasion; and that the proportion of the gross annual produce of the soil, then claimed by the Prince as Revenue-rent from the Ryot, was settled at *one sixth* part of the whole. We also know, that the same principle, though applied to raise a larger share of the total yearly produce of the land for the public, obtains to this day in all the States of Hindostan, which have escaped subjection to the Mahomedan power; and without exception throughout every one of the kingdoms of the further Peninsula of India.

It might appear ostentatious, as it would prove unsatisfactory, to refer to native authorities, yet untranslating into any of the European languages, in proof of the universality of this financial system, which assigns territorial rights of property, exclusively, to the Sovereign; with the privilege of tenants *in chief* to the peasantry, independent of any intermediate proprietary landholders,* over all the conquered estates of the Mogul Princes, where of course the feudal law hath taken place. We may, however, cite the institutions of *Tamerlane*, *Ghazan Khan*, and *Akber*, which have been rendered into English, as fully establishing the point of oriental law in question; though the translated version of the latter work, by a mistake, or oversight of the author, makes no mention of the *Rebba* or fourth, stated in the original, as the standard portion of the gross produce of the land, to be annually liquidated in money-rent to Government, by the Ryots of Hindostan, in lieu of the larger proportions fixed, when paid in kind.

To the writings of the most enlightened philosophic travellers, who have described the modern political state of three of the great empires of Tartar conquest, we might, in like manner, refer for a confirmation of the old constitutional establishment, and continued operation, of the

* Vide note, page first.

fundamental eastern principle of finance here insisted upon; to *Volney's* in his account of Syria, and the rest of the Turkish dominions in Asia; to *Chardin's*, on the Government of Persia; and *Bernier's*, in his letter to the French minister, Colbert, on the state of Hindostan. This last judicious observer, indeed, condemns the policy of not admitting private hereditary rights of landed property, with a gradation of ranks or nobles, as in France; but undoubtedly it was from his ignorance of the relative situation of the Indian peasantry, and of their actual immunities, which were always held formally sacred by every wise and vigorous Administration. And however difficult in practice, under a delegated despotic authority, constantly to restrain the unlicensed oppressive exactions of numerous provincial intendants and Zemindary officers of the royal exchequer; though checked by various forms, and in a chain of strict local subordination to each other, from the Dewan of the Soubah, to the lowest village Collector; yet we believe it will not be denied, that the population, agriculture, and internal prosperity of such a country as Hindostan, where the wants of the people are so few, the soil so luxuriant, the implements of industry, and personal labour so cheap, must increase and flourish, much more under a system, which assigns free perpetual leasehold occupancy of the land, at moderate fixed rates of assessment, to small farmers, who are themselves the husbandmen or cultivators, than if it were parcelled out to great hereditary proprietary landholders, especially in such vast irregular allotments of territory, as at present form official Zemindary jurisdictions, throughout the Mogul empire.

But it seems needless to have recourse to such general distant authorities for proof. The still-existing well-known custom of the British Dewanny provinces, especially *Babar*, of the Northern *Circars* and *Tanjore*, in the Decan; where *grain*, the ordinary growth of the soil, when taken as rent in kind, is, or ought to be, equally divided between the *Sovereign* and *Ryot*, sufficiently proves the relative situation of both these descriptions of persons, as *landlord* and *tenant*, in the constitution

of Indian Society. Nay, in Bengal, where rents in kind have been chiefly commuted for a smaller pecuniary proportion of valued agricultural produce, the same universal principle in finance is notoriously manifest in the nature of the yearly agreements concluded with the Zemindars, or other intermediate farmers of the Revenue, who are supposed to be rated for the entire collections made from the country avowedly, reserving only, what is necessary to defray the expences and risque of management, with a compensation for their own personal agency. It is further daily evinced in the invariable practice, whatever may be the theoretical opinions of the Company's representatives in India, when on suspension of the ordinary functions of a Zemindar, the lands are declared *Khas*, as being put under the direct superintendence of the Khalsa, for the purpose of collecting the *entire* rents, by its own immediate officers, from the peasantry, in behalf of Government; and likewise in all cases of allowed remissions on the Bundobust, or annual Revenue agreement, on the ground of real or pretended failure of the crops, by the usage which ordains, that those remissions shall be made to the *Ryots*, and not to the *Zemindars*, who are only considered as intermediate agents in the collections, though formally responsible as Contractors, or Farmers-General, for the total amount of their respective yearly engagements of rent.

Accordingly, to give a summary view of what hath been advanced on this side of the question, and shew its local application in practice, it may be observed, that such is the invariable principle, though loosely understood and applied, on which the Revenues have been generally managed, under every English Administration in Bengal, from the period of the first territorial acquisitions there, to the present moment. It was the only principle that could justify the dismissal of one Zemindar, to make room for another; to dismember the jurisdictions of some, and occasionally suspend the authority of all; to resume the entire collections of their districts for Government, with the reservation of only a small portion, about *one-tenth* of the proprietary rents, under the denomination of *Mosbhaira*, as the supposed legal monthly allowance they were entitled to,

te, on the idea of being thus deprived of *Nancar*, and all their other official rights and privileges. Such is the principle of the various *Hustabood* investigations, at all times customary; and which have so often taken place since 1760, throughout all the British provinces, to ascertain the actual *gross* collections of these countries, and appropriate the *whole* amount for the use of the State, with exception only of the necessary charges of Zemindary management, under the head of *Serinjammy*. Such also, necessarily, is the principle of the grant of *Sunnud* to, and a yearly *Bundobust* or agreement with Zemindars, for the entire customary or established rents, prohibitory of any increase in their several jurisdictions, after deducting the *Muscoorat*, or compromised amount for incurred expences of *Mofussil*, or provincial agency; and keeping in repair the embankments, or other works, required for the encouragement and security of agricultural operations. Finally, such is the essential principle of the independent perpetual leasehold tenures of the Ryots, obtained from the immediate officers of Government; of the usage of advancing their *Tuckavy*, or pecuniary aid, to stimulate more extensive undertakings in husbandry;—of compensating for the value of ground, of which they may be rather compulsively deprived, for public or private uses, by the hand of power;—of directing remissions of the Zemindary Bundobust, for any calamitous losses, to be made, not to the farming Contractor himself, but through him to the peasant, who is considered as the only sufferer;—of the rule called *Buttai*, in dividing crops between the husbandman and Government, where rents are paid in kind;—and of the settlement called *Jummabundy Nekdy*, where paid in money, supposing a fixed proportional assessment of one-fourth, charged with 20 per cent. for Zemindary management on account of the State, altogether to be levied on the basis of actual measurement, and presumed constant tillage of all the lands in occupancy, with a medium valuation of their gross yearly produce. In short, such is the universal principle discernible in every part of the easy, simple, well-constituted system of Indian finance, whether in considering the nature and sources of Revenue

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mode of management, or the amount annually collected for the use of the Sovereign.

In theory, therefore, this principle, though never accurately defined, or closely followed in practical operations, so as to realize the full dues of the English Government, was, nevertheless, generally understood and acted upon. It was brought forward and avowed in this shape, supported by the strongest evidence, in the Report of a Committee of the House of Commons in 1772; an extract of which will be found in the Appendix (No. I.) Nor was it ever properly called in question, or at all made a subject of controversy, before the year 1775. At that period the Supreme Court of Judicature, and New Government General of Bengal, having been established at the same time, began to differ on the ground of their respective rights of jurisdiction. To understand the original cause of the dispute, it is necessary to touch on a circumstance incident to the Revenue system of the country, which will further develop the great constitutional principle of its formation, here so much insisted upon.

The Zemindars, or rather their rapacious profligate managers, in anticipation of the harvest crops produced in three seasons of the year, and from which they are supposed to fulfil their engagements of rent to the Sovereign, have been accustomed to borrow from private individuals at high interest, from two to five per cent. per month, as much money as they could obtain, on their personal security, or mortgage of the ensuing crop, on pretence of paying in their monthly installments to the public Exchequer, but really with the fraudulent intention of withholding what they could of the loans thus received, knowing that the whole would be considered by a Court of Law, as an usurious contract, when the monthly rate exceeded two per cent. On all these occasions, however, though the debt might be incurred on legal terms, Government was never, in any degree, responsible for it, and the high premium given was thought fully adequate to the risk of non-payment. Neither

ther could the Nancar lands of the Zemindar himself, if discovered, much less those of the Khalsa or Jageer, be attached to answer his debt. It was alone the commission of five per cent. on the net collections to which he was entitled for agency, or any other part of his personal property falling within the reach of his creditor, that constituted the lawful, and sometimes effective security of the latter; though powerful influence frequently induced Administration to compel satisfaction to be made from such other funds of the Zemindar, as might be expediently touched by the stronger hand of public authority. Nevertheless, about the time before referred to (1775) it is believed, that unliquidated private claims of the nature here described, might have been made out against the whole body of Bengal Zemindars, to the amount of three millions sterling, and chiefly on the foundation of high-accumulated interest, in a lapse of many years, on the original principal sum lent. To substantiate a considerable portion of this debt, genuine bonds, which had been annually renewed, could be produced; and unfortunately, the Company's allowance of *Moshaira*, settled on the Zemindars in 1773, when deprived of their respective offices, under the system then adopted of managing the Revenues by temporary farmers, presented a large fund of available assets to the new Court of Judicature, for the discharge of what must have appeared to it in the light of proper legal demands; while the claimants themselves, rather considering their debts as desperate, would be rejoiced to sacrifice half, or any greater part of the whole, if recovered, to lawyers, or other intelligent agents, who were willing to undertake their cause in a legal prosecution.*

Accordingly, many suits were instituted in Calcutta, and some decrees passed, to realize those claims, by seizing the persons or moveable property of the Zemindars, who being regarded merely as officers of Government, were held to be amenable to the jurisdiction of the Court, in terms of the recent English charter of justice. The Company's ad-

* Vide Appen. No. IV. A. B. and G.

ministration,

ministration had certainly many cogent public reasons for opposing these locally unconstitutional proceedings ; but they appear to have been at a loss what specific plea to offer in resisting the authority of the Court. If the Zemindars were allowed to be servants of the Company, they were legally amenable to the Court ; if proprietors, they were not subject to its jurisdiction. But then a greater evil might ensue in the latter case, which would be the power of Zemindars to enfranchise themselves from all controul, and their real necessary state of dependence on the Dewanny Government.* In this dilemma the opinion of the Advocate General was resorted to ; and he attaching himself to the literal meaning of the word “*Zemindar*,” as land-holder, pronounced, that “*quoad Zemindars*” they were not subject to the jurisdiction of the Court.† On that ground, therefore, the representatives of the Company chose to act, and influenced the Zemindars to plead against the jurisdiction. A reference to the terms of a Zemindary Sunnud, (patent, or commission of appointment) would have settled the matter in dispute decisively and at once ; but it is a curious fact, that neither party, throughout the whole contest, appear to have thought of producing an instrument, which nevertheless was declared to be essential in establishing the rights of a Zemindar. The truth seems to be, if the nature of a Sunnud was then at all known or understood, that the determination to which it must infallibly lead, whatever that might be, would some way or other militate with the public views and interests of both parties. For if the Zemindar was found to be an officer, it would be the ruin of the whole class of individuals under such description, and prove extremely embarrassing to Government ; at the same time, with supposed prevention of justice, the expected business of the Court would be much diminished, on the idea that no suits could be looked for at the instance of the Zemindars against their superiors in office ; and it was already considered as a hardship, that the lawyers had lost a considerable part of their practice in consequence of the measures of the Company’s administration. On the

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* Vide Appen. No. IV. C. D. and F.

† Vide Appen. No. IV. H.

other hand, if the Zemindar was adjudged to be a proprietary landholder, in right of his Nancar, greater inconveniences might follow the decision, as well to the Company in the management of their Revenues, as to the officers of the Court, in being absolutely and for ever excluded from the larger advantages to be hoped for, in the recovery by forms of English law, of the private debts due from the Zemindars.—The probability, however, of the result, both from the letter and spirit of the terms of a Sunnud, went rather to the former supposed case, which involved the ruin of the Zemindars; and accordingly, the opposition to a process of inquiry for ascertaining the doubtful right of the Court's jurisdiction, arose on the part of Government, which might not be so successful in parrying, by the interpretation of a single word, pretensions of proprietorship, if legally determined.*

However this may have been, a question of simple fact was reasoned upon as a matter of opinion; and a new doctrine, founded on a verbal translation of the term Zemindar, was pretty generally embraced, and powerfully supported by a member of the Supreme Council, in a very able literary performance, suggesting a plan for the future management of the Bengal Revenues.† Thus diverted from the genuine source of information, a great field for controversial speculators opened itself, in the ambiguity of general terms of speech, inaccurate definitions, the mixt nature of Zemindary employments, contradictions between the theory and practice of the existing system, whether arising from ignorance, the contention of different views and interests, or the corruption of the native executive Administration. The Governor-General, and many of the Company's servants in subordinate departments of the Revenue, were committed in their opinions, to vindicate the plea set up against the jurisdiction of the Court, by declaring indefinitely, that the Zemindars were land-holders, and not servants of Government; and as a necessary consequence of such condition, which, on the vague idea of

* Vide Appen. No. IV. E. F. and G.

† In 1776.

propriatorship, would preclude all further inquiry into their relative situation, that they held their lands by a right of inheritance, but without any reference to the mode of acquiring or ascertaining the tenures thus asserted to be vested in them. These opinions, so well calculated to catch the prejudices of the people of England, who were generally unacquainted with the principle of Eastern Governments, that rests public prosperity on the ease, freedom, and perpetual leases of millions of husbandmen, rather than on the civil existence of a few hundreds of great intermediate landed proprietors, only essential to preserve the constitution of free States, had a powerful influence in establishing a belief in the new doctrine, and finally over-ruling the disputed pretensions of the Court. The definition of Zemindary rights, which, on this occasion, was given in evidence to a Committee of the British House of Commons,* by a number of well-informed respectable gentlemen, who had been in the service of the Company in India, and some of them after the recent altercation with the Court of Judicature in Bengal, could not but correspond, in a great measure, with the local ideas entertained there by members of the Government, and others, who first were called on to discuss argumentatively the subject in question, and might be supposed sufficiently furnished with the best-written materials and oral testimony to guide their judgement.

Soon after this determination, however, other events, namely, the expulsion of the Zemindar of Benares, the appointment of a successor, and the larger constitutional assessment of that district, turned again the attention of the British Legislature to the ascertainment of the real rights of the Zemindars, and other natives of India, supposed to be infringed by the Company's representatives abroad. Accordingly, in conformity to the injunction of an Act of Parliament, in 1784, and implied orders from the Court of Directors, the great question of Zemindary pretensions to the property and inheritance of their territorial jurisdictions, was for-

* In 1781—2.

mally and deliberately agitated by the Board of Revenue in Calcutta, the members of which unanimously resolved,* after the most mature consideration of Sunnuds, records, practice, and local information, that the Zemindars had neither proprietary, nor heritable rights to the lands they held under the constitution of the Mogul Government; but that their tenures were merely temporary and official, in terms of their respective grants. The Board appear, however, to have mistaken for a regular deed of the native Exchequer, the form of the annual Bundobusty Sunnud, devised by the Company's Superintendant of the Khalsa in 1777,† and intended to serve as a substitute for the old permanent constitutional form of Zemindary appointments, which unfortunately being declaratory of the investiture of an office, with exaction of the collected yearly rents, and certain other civil or financial services, was the cause of great embarrassment; for, if referred to, it must necessarily refute the new doctrine that represented the occupants to be land-holders, and as such had exempted them from the jurisdiction of the Supreme Court during the contest with the local Dewanny Government.

The principles and proofs on which this last authoritative decision of the Revenue Administration of Bengal was founded, had been manifested and established as early as the year 1784, before the question of Zemindary rights was at all proposed for open discussion, in a treatise intitled, *A Political Survey of the Northern Circars*; a work submitted to the consideration of the Government-general and Council, in their secret department, by a civil servant of the Company, who had been some time in the capacity of Public Minister at the Court of the *Nizam*, the only genuine Mogul Prince in Hindostan, actually ruling his dominions conformably to the laws and constitution of India, as observed under the Imperial descendants of *Timur*. A similar performance by the same gentleman was in like manner brought forward, on the occasion above-mentioned, under the title of *An Analysis of the Finances of Bengal*, corroborating

* In 1786.

† Vide Appen. No. V.

ating the recent and final determination of the Board of Revenue, and applying the principles thus unitedly established, to a proposed correction of the corrupt management locally introduced at the period of the Dewanny acquisition ; as well as to enforce a scheme of improving the actual condition of the peasantry, involving a restoration of existing sources of public income only fraudulently diverted, or withheld from the Company's Exchequer.

Accordingly, the British Government-general in India, on these grounds of procedure, and its own more special investigation, unanimously and deliberately adopted in fact, the principles, views, and plan of reformation thus suggested in the Revenue department ; and in consequence created the new important office of *Serishtedar* (vide Appen. No. II.) the object of which was, without violating any of the established forms of Administration, or individual rights of executive members, except in the supercession of a native Dewan and his officers, to carry what was conceived to be the true practical financial system of the country into effect, under the authority, and in the spirit of the regulating Act of Parliament passed in 1784, and promulgated the following year throughout Bengal.

But this operation was scarcely commenced, when a change in the Government took place, which occasioned first a suspension, and at length a total suppression of the projected scheme of reform. It would be foreign to the purpose of the present inquiry, to enter into a detail of the circumstances productive of these events. It may be sufficient to observe, that the Administration which had adopted the principles of the new, or rather of the improperly subverted constitutional system of the Moguls, was entirely dissolved, and replaced by another, the members of which were not only unacquainted with the grounds of the measures recently pursued, but came from Europe prepossessed in favour of the old, declaredly corrupt, and then locally exploded system of the Company's former Dewanny management, perhaps, under injunctions drawn
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out conformably to its spirit, which they were pledged to fulfil, and having met their previous approbation; if the very act of passing these injunctions in England might not have been a provisional stipulation in accepting the official responsibility of executing them in India.

However this may be, a very early proof was given of the intention of the new Government-general to abrogate virtually the system of finance found actually established, under the operation of the recent Act of Parliament before referred to, and revert to the superseded vicious modes of former management through native agency. The *Serrishtehdary* office, the only remains of that system, had been chiefly instituted to check the native officers of the Exchequer at the Presidency, which, in the name of their principal, had before, in fact, the entire efficient Administration of the public Revenues uncontrouled,—seeing that the responsible immediate British servants of the Company, acting in a superintending committee, as strongly expressed by one of its ablest presidents, were only to be considered as tools in the hands of their *Dewan*. Yet in the beginning of 1787, the occupant of this newly-created employment, the *Serrishtehdar*, was called upon officially to propound queries on the subject of Zemindary rights, to those natives placed in a certain degree under his own authority, and to whose malversation and misinformation, all the disorders occurring, or complained of, in the revenue department, had been traced, more particularly by himself; who therefore without declining the task assigned, discharged his proper duty in making the replies, as will appear in the appendix, No. III.

Another stronger and more decisive proof of the same settled intention was manifested in spring 1788, on a proposition being made to Government “to annul all illegal taxes, and restrict itself to such as were legal,” shewing at the same time collaterally, that the restriction thus to be imposed, however paradoxical it may seem, would, in fact, not only operate as a relief to the Ryots, but be productive of a great additional Revenue to the Company, by recovery of continued yearly defalcations, originally made

made from the lawful assessment of the country, at the period of the Dewanny acquisition in 1765. In consequence of this suggestion, the Serrishtehdar, who was the official proposer, was immediately directed to be vested with the more lucrative post of a collector, to be detached from the presidency, on the ostensible ground of trying, by his individual experience locally, the result of which might be known in three or four years afterwards, the "*practicability and eligibility* of carrying into execution his own proposition." Now, if that proposition had been merely to increase the national income in a time of great public distress, by discovering the equitable means of doing it, from alienated funds of former establishment, with unauthorised extraordinary exactions of the Zemindars, which together, though partially oppressive, might not extend to the proper dues of the Exchequer, in its right to a proportional share of the gross yearly produce of the soil, regularly levied; yet the blow thus aimed at the total annihilation of the Serrishtehdary, could, in fairness, have been easily warded off by the obvious unanswerable argument, that *one* proof more, of great Revenue defalcations in a single district, or of its capacity to pay a larger rent than at present realized to the Company, could not give any additional weight of relative consideration, to the *numberless* proofs already established to the same effect, from *Huatabood* investigations of the *ceded* provinces of Bengal; from others carried on in *whole* Zemindaries, and lesser divisions of the *Dewanny* portion of territory; with innumerable instances of *surplus* contributions, clandestinely raised by the Zemindars, from the country, after liquidation of the highest legal demands on account of the State. But, as the proposition in question went no farther than to suggest a regulation, essentially necessary to be enforced in every civilized Government, not actually in a state of anarchy, in order to parry a stroke that would have terminated the existence of the Serrishtehdary, it seemed only requisite to evince the absurdity of making an experiment, of the practicability and eligibility of adopting such a regulation, to be the professed object of the proposed appointment to a collectorship.

At length, in 1789, the measure was resolved upon, and in the month of May of that year a regulation issued, in the first instance for the province of Bahar, ordaining, that a *ten* years settlement, eventually beyond the period of the Company's charter, should be made with the Zemindars, who are therein declared to be the actual proprietors of the soil, under a stipulation of paying into the public Exchequer (what will probably not exceed) the amount of the present inadequate fallacious rent-roll, imposed by native agents on their masters in the Dewanny management, as the true effective standard of the whole gross collections made from the Ryots. It will doubtless be thought extraordinary, when the grounds of a measure so important in its consequences are properly understood;—a measure, which puts an end to a system of reform actually begun, and with the fairest prospect of producing immediate relief to the Company, merely by recovery of Revenue defalcations yearly for the time to come; which limits in its principle the right, if not eventually the power, of raising, at any future period, the least additional supply, beyond the demand of the actually scanty peace establishment, whatever may be the public exigencies from the extraordinary occasions of war;* which goes, 1st, to reduction of the Sovereign's most essential prerogatives; 2dly, to create or establish in a distant conquered despotic state, a great intermediate class of native proprietary land-holders, which must ever be averse to foreign rulers, yet having thus the incentive of going into, are also to be furnished sufficiently with the means of supporting rebellion; and 3dly, to an innovation of still greater mischief, in, subjecting, virtually, the legal, sacred rights of property vested in the Ryots,

* The idea of reserving a source of future extraordinary Revenue, by separating Gunges and Buzars (granaries and market-places) from the Zemindaries, which would be just the same thing as dismembering land to the same value in point of right; and taxing such articles as may be brought thither for sale, being certainly no other than the mere necessities of life, such as grain, salt, oil, and vegetables, must be thought equally absurd, as the measure, if attempted, would be in the highest degree oppressive to the poorer natives, without ever producing half the revenue that the Company have lately relinquished, in giving up the old regulating commercial duty of $2\frac{1}{2}$ per cent. on the exports and imports of the country, chiefly in manufactures or luxuries.

to the arbitrary will of ignorant tyrannic Zemindars, rendered only more absolute, under proposed, but certainly inefficient forms of limitation to their power of rent-exactions; in short, a measure which totally alters the state of landed property, with the relative situation of the different orders in society; sets aside the long established institutes and customs of the country, by which alone the tenure of dominion can be rightfully held, or worthy of keeping, and gives a new unnatural constitution to the British provinces in India.

But when it is known, that the foundation of such a measure rests almost solely on the opinion of a single individual, against the deliberate determination of all his colleagues in the executive Revenue Administration of Bengal, confirmed by an implied unanimous decision of the preceding superior Government; that this opinion is wholly unsupported in fact, in justice, or in policy; then it may be supposed, that its influence and continued operation will be of very short duration; yet, as a want of local knowledge is general, and an apparent indifference to the state of the Company's concerns in India, seems prevalent in this country, and might give effect with stability to the present unconstitutional arrangements abroad, it is the duty of all those who are sensible of the impending danger, to step forward, and, with such information and abilities as they may possess, endeavour to awaken and fix the public attention to objects of the greatest national importance.

It is in this view that an inquiry into the nature of Zemindary tenures in the landed property of Bengal has been now thought proper, as a necessary preliminary question to be discussed, before a right conclusion can be drawn, with respect to the merits of two opposite systems of finance, involved in the alternative decision,—that either the *Sovereign* or *Zemindar* has been, and still is rightfully, the real proprietary Lord of the soil. It seems of no consequence, however insignificant, or who the person may be, as an individual member of the community, that ventures to enter upon such an inquiry, if he states facts which are incontrovertible, and produces materials sufficient to form the basis of a final just determination.

termination. But, as an irregular attempt has been made on a single opinion, founded chiefly on the imperfect information, and therefore, erroneous reasoning of the traveller *Bernier*, to pass over the question of *fact*, and rest the propriety of the measures of Government, rather on the *policy* of admitting the disputed rights of the Zemindars, so it may not be improper to anticipate here, that *second* question, namely, of policy, though it can only legally, and according to order, be decided by the British Legislature, after having discussed the *first*; that is, anticipating it in opposing the opinion alluded to, by another, which has been thought of equal weight, though only an affirmation on the part of the Author of this disquisition, that the question to be agitated resolves itself necessarily in *policy*, as well as in *fact*, into the four following alternative propositions or heads of inquiry; namely, 1st, Whether the East-India Company shall assert the validity of their *Sunnuds*, and avow their right under those deeds to the *Zemindary* of the *Twenty-four Pergunnahs* of Calcutta, or entirely divest themselves of that species of territorial jurisdiction, by disclaiming the authority of such grants?—2d, Whether they shall be just to themselves, their creditors, and the English nation, by realizing the legal expedient acquisition of upwards of *one million sterling* yearly Revenue to the State, or suffer the continuance of the dangerous system of allowing so much to be collusively embezzled by numberless intermediate agents—be employed in supporting a refractory spirit, and sometimes open rebellion, ever easy to be instigated in Hindostan, by those who may have hopes of sharing the benefits of plunder and forfeiture, to be expected on suppressing it—or secretly made use of in sapping the foundations of Government by a certain application of the means, whenever so afforded, of corrupting individuals in ostensible ministerial power, or possessing invisible influence? 3d, Whether they shall support the authority, real advantage and permanency, or permit the gradual decline and ruin of the British Sovereignty in India. 4th, and finally, being the most material point in issue, Whether the Ryots or peasantry, forming the great mass of the people, are henceforth to be secured in liberty and property, as ordained by their own laws, and enjoined by a British Act of Parliament; or, their interests to be sacrificed

crificed in a ten years settlement, or eventually for ever, be wholly given up to the discretion of a few ignorant, merciless despots, as erroneously considered hereditary proprietary land-holders, as they are truly acknowledged to be in most cases the vicious tools of their more-depraved irresponsible dependents; and thus, on the mistaken grounds of the relative situation, rights, and uses of three or four hundred Zemindars, in the constitution of Indian Society, the British nation be induced virtually to change the condition of millions of the most useful, inoffensive, peaceable subjects in the universe, from a state of actual freedom and legal security in their possessions, to that of the basest inevitable slavery, and most cruel oppression; under the inefficacy of any proposed restraints or formal controul, necessarily devised in ignorance, when militating with the wisest and long-established regulations of past experience, and executed in corruption, when effectively left as they must be, mediately or immediately, to native agency.

P A R T II.

A Discussion of the great National Question of Zemindary Rights of Property and Inheritance in the Lands of Bengal; exhibiting all the Arguments which have been used for and against their being possessed of such Rights, reasoning on the Question abstractedly, rather as a Matter of Speculation, than of fact.

A R G U M E N T.

IT is affirmed, "That the property of the lands of Bengal is, according to the laws and customs of the country, an inheritable property, and that it is, with few exceptions, vested in certain natives, called Zemindars, or land-holders, under whom other natives, called Talookdars and Ryots, hold certain subordinate rights of property, or occupancy in the said lands; that the said natives are Hindoos, and that their rights and privileges are grounded upon the possession of regular grants, a long series of family succession, and fair purchase; that it appears Bengal had been under the dominion of the Mogul, and subject to a Mahomedan Government for above two hundred years; that while the Mogul Government was in its vigour, the property of the Zemindars was held sacred."

It is denied, that the property of any lands in Bengal, excepting those held under the special grant of *altumgha*, and conditional *Talookdary* and *Ryoty* tenures, is, or can be considered, according to the laws and established

established customs of the country, an inheritable property, or that it is otherwise vested in any class of Hindoo subjects, as *real property*, in the common English acceptation of the terms; but belongs exclusively to the Crown, under the description of *Khalsa*, or royal domains; and of *Jageer*, or feudal possessions; the latter bestowed for life, or officially, on the higher Officers of State, Military Commanders, and Omrahs of the Court, constituting the great and only body of nobles, known throughout the whole and still-existing divisions of the Mogul empire, and who may also be considered as proprietors of landed estates of the nature of benefices, or temporary fiefs.

It may, however, be admitted; 1st. That a possessive tenure of certain subordinate territorial jurisdictions, called Zemindaries, in virtue of a Sunnud, or written grant, determinable necessarily with the life of the grantee, or at the pleasure of the Sovereign representative, is universally vested in certain natives, called *Zemindars*; that is, technically holders of land, merely as farmers-general, or Contractors for the annual rents of Government, with certain specific allotments of landed property, called *Nancar*, or means of subsistence, included in their respective jurisdictions; such property being always of small comparative extent, seldom more than *one-twentieth* part of the whole Zemindary, when rightfully held, and invariably annexed to the patent office of Zemindar, which generally confers, not only the subordinate management of the Revenue, but an inferior juridical authority similar to that of an English Justice of the Peace.

2dly. It may also be admitted, that within the larger Zemindary jurisdictions, sometimes the proper official possessors of these, and in many instances, other natives, called *Talookdars*, hold certain copyhold rights of property, otherwise independent of the Zemindary; and which, being of inconsiderable extent, of accurately-ascertained value, and fixed rental, frequently acquired by purchase, though generally in the first instance, through Court-favour bestowed on wealthy individuals resident
in,

in, or near the Mussulman capitals, are usually allowed to descend by the rule of inheritance ; and, with the special sanction of the Dewanny, or financial Administration, may be otherwise transferred or sold at the discretion of the actual occupant, reserving always to the Crown its proper original dues of rent.

3dly. It may be further admitted, that under both these distinctions of farming land-holders, called Zemindars and Talookdars, a third class of the natives called *Ryots*, (husbandmen or peasantry) hold certain rights of property in the same lands, independently of any intermediate orders of land-holders, as perpetual registered tenants of the Crown *in capite*, by virtue of a leasehold tenure in writing called *Pottah*, insuring to them, according to the established usage of the country, certain permanent undisturbed possession heritably, while they continue to pay regularly through Zemindar-contractors, farmers-general, or other appointed collectors, the annual rents of Government at fixed specified rates of assessment, in money or kind, proportioned to the Sovereign's general demand on the soubah, or province, formed on a medium of the gross yearly produce of the soil ; and also it may be allowed, while the Mogul Government was in its vigour, and ever since, through all parts of Hindostan under a regular Government, that such right of perpetual property or possession, vested in the Ryots, was, and has always been held sacred ; inasmuch, that the Emperors themselves, if desirous of appropriating otherwise, for a particular purpose, any spot of ground in actual occupancy, it would be required from the Pottah-holder, rather as an indulgence than a right, and he never could be legally deprived of it, without an adequate compensation, which was usually made to him through the intermediate agency of the Zemindar.

4thly. It may be admitted, that the said natives are chiefly *Hindoos*, though many of them be *Mahomedans*, and some are of the *Christian* persuasion : that besides these, all the foreign companies are Talookdars ; a number of individual Europeans, mostly British, are in the capacity of
Ryots,

Ryots, and as such are considered to possess, by decisions of the local Courts of English Judicature, a permanent real property in their leasehold Pottah-holdings of land, subject to stated Exchequer dues of rent, to be paid through the Zemindar, or other financial officer; and that the English East-India Company unite in their own right, not only the higher tenure of dominion, but by formal specific grants of a *Jageerdary*, *Zemindary*, and *Talookdary*, all these lesser subordinate tenures of territorial jurisdiction, or property, with a special separate *firman*, or charter, found necessary to establish a *perpetual* right to the two former, otherwise temporary inferior grants. And, moreover, that it appears, Bengal had been under the dominion of the Mogul above two hundred years, and subject to a Mahomedan Government at least five hundred and fifty, to the present time; in which period the former rude, pastoral forms of Hindoo societies were virtually abrogated, though perhaps afterwards partially adopted, in the substituted, more civilized systematic institutions of Mussulman conquerors.

S E C T I O N I.

Substance of the reasoning Illustrations, and Inferences applied in support of the foregoing Affirmative Positions on the one side, and in like manner such as have been set forth in Refutation or Denial, establishing the Truth of the contrary Positions on the other side of the Question, especially in the two material Facts assumed, that the Inheritance and Property of the Lands of Bengal are legally vested in the People called Zemindars.

I.

The word Zemindar is Persian, and signifies literally a land-holder.

ZEMINDAR is a compound Persian word, which may be translated literally a possessor or holder of land, but by any tenure, generally, whether

ther in freehold, copyhold, leasehold, or simple occupancy, at the will of the landlord. It is the misinterpretation of the generick term *Zemindar*, to express the particular English idea of proprietary land-holder, that hath given rise to so many speculative and practical errors of late years in the regulation and management of our Indian finances.

On the early conquests of the Mahomedans in Hindostan, towards the beginning of the 11th century, the Persian word was probably applied indiscriminately to all those Hindoos who were found in the possession of lands, whether in their own right, as independent, or tributary *Rajabs* or Princes, or merely as delegates in financial management, under the proper vernacular appellation of *Chowdry*.

When about the middle of the 16th century, the aristocratical monarchy of the Patans, which had risen on the ruins of many Hindoo principalities, fell under the dominion of the house of *Timur*, the Tartar feudal system in its original purest form, and as still existing, was universally introduced throughout the conquered lands.*

Akber, the great Mogul leader, in the true spirit of his ancestor Tamerlane's institutions, and of proprietary management, entered into the minutest detail of the rental of the empire by measurement of the lands, ascertainment of their value, and prescribing the portion of annual gross produce of the soil, to be paid by the Ryots, for the use of Government; and having, of his whole conquered estates, reserved to himself
exten-

* Before this, it is probable, that many of the *Patan* Chiefs, particularly in frontier provinces, held lands by a tenure of inheritance, with conditional military services, which might have been termed *Zemindaries*. This was consistent with the principles of their native Government in the mountains of *Afghanistan*, where the feudal system did not prevail, and where they had no nobles like the great feudatory Lords of the Moguls; nor any higher personal distinction than Khan, or Gentleman, which is still a common patronimic among individuals of that race, while used as a title of honour by the Moguls.

extensive imperial domains, he bestowed the rest as temporary benefices on his Ministers, military commanders, and other followers.

Throughout the former division of territory, called *Khalsa-Shereefa*, or Royal Exchequer, he appointed certain officers for the internal management of the Revenue-rent, and maintenance of the public peace, under the technical designation of *Krory*, as having charge, each, of a jurisdiction, rated at the yearly assessment of *one crore* of *dams*, or two and a half lacks of rupees; but the mode of collection throughout the latter, or *Jageer* portion, appears to have been left rather discretionary with the temporary proprietors, and therefore may be supposed to have been irregular or variable, until by successive resumptions and appropriations of those feudal grants, or interchanges with the *Khalsa*, all the lands of the empire were gradually subjected to the established rules of the King's domain. It appears, however, from historical contemporary writings of the Persians, who are fond, at the expence of perspicuity, of applying various designations, whether of title, rank, or office, to the same persons, that these *Krories* were also known commonly by the different denominations of *Malgoozars* or renters, *Aumildars* and *Aumilgoozars*, or managers, *Wodadars* or contractors, *Tahsildars* or collectors, *Zemindars* or farming land-holders; all names equally and familiarly descriptive of the condition, office, and functions of *Krory* among *Mahomedans*, as that of *Chowdry* continued to be amongst the *Hindoos*, in their proper language, until afterwards particularly applied by Government to denote a secondary rank of *Zemindars*. Nor was it before the reign of *Alemgeer* that the term *Zemindar* itself was *technically* adopted in its actual mixed sense of farming-official holder of land, or territorial jurisdiction; and substituted under such definition, in the *Sunnuds* or deeds of grant, records, and other written forms of the Exchequer, instead of *Krory*, when this latter designation became inapplicable to the official charge bestowed, from the inequality and altered value of territorial jurisdictions. Hence the same word *Zemindar*, being still vulgarly applied as originally, to all descriptions of land-holders, whether independent, tributary, or official,

so it is no wonder if European foreigners should ignorantly fall into a mistake, and give imaginary proprietary rights to those who were supposed to hold them; partly on the ground of the assumed consequence of delegates, with some inconsiderable legal pretensions of conditional freehold property in the *Nancar* lands by a tenure, only generally defined or imperfectly understood in the technical form of *Sunnuds*; and partly from a loose analogy of corresponding terms with variable ideas, in the dissimilar languages of two nations, whose Government, laws, and habits of thinking, are as wide of each other, as their respective situations on the face of the earth.

II.

It has been supposed that the Zemindars existed before the Mahomedan conquest of Bengal, and consequently could not have been originally the officers of Government.

ACCORDING to the preceding definition, and the fact, all the Zemindars of Bengal must be created by *Sunnud*; and in virtue of such grant, their rights are, and can only be held by an official personal tenure.

It is not probable, that the foreign Persian term *Zemindar*, was introduced in Hindostan before the Muffulman conquest.

III.

If the Zemindars were mere officers of Government, as collectors, it has been asked, how they came to be provided for in the Shaster? i. e. the Hindoo code of religion, which is of the remotest antiquity.

THERE are at least as many Shasters on the Bedes, or Scriptures of the Hindoos, as there are commentaries on the Bible, and as little read, known, or attended to.

Such

Such as treat of the ancient, but long since subverted Hindoo laws of the country, and can be considered genuine classical compositions, could not possibly refer to, or make mention of that description of people, at present called Zemindars, in Bengal, without destroying the authenticity and claims of antiquity set up in behalf of those literary works.

IV.

If a Zemindary was only an office, it has appeared unaccountable, that the Mogul conqueror should dispose of such offices universally to Hindoos, and provide for his own people, who were Mahomedans, rather by Jageers, or assignments, on a Zemindary.

IT was partly good policy, convenience, and necessity, which induced a preference to be given to *Hindoos* for the subordinate Mofuffil, or country offices of Zemindar.

That people composed, perhaps, nine-tenths of the whole mass of inhabitants, and were alone suited for the minute details requisite in farming, managing, or collecting rents according to the financial agricultural system of India; while a peaceable, bloodless disposition, uniformity in language, religion and customs, exclusively qualified them to arbitrate petty civil differences, arising among themselves, in matters of Cast, trifling quarrel, or personal property; as well as to maintain internally, the public peace and security of the highways, in the capacity of inferior provincial Magistrates. Whereas the *Mahomedans* were few in number, more indolent, ignorant, intolerant, cruel, rapacious; and being almost all soldiers by profession, despising alike the civil occupations and servile timidity of the *Hindoos*, it would have been the worst of policy, and the greatest inhumanity, in a wise beneficent race of conquerors, acquainted with the dispositions of their own people, to weaken their military force and spirit by dispersion; or, in filling executive Revenue employments for which they were entirely unqualified, introduce inevitable disorders, with intolerable oppression over the peasantry, and thereby

provoke the enslaved multitude to shake off a foreign yoke, hence become tyrannical.

But in fact the office of *Zemindar* was not universally bestowed on *Hindoos*, however expedient the rule of preference in their favour might have been. A great number of *Mahomedans* in the districts of Bengal hold the same patent appointments: and vice versa, the Mahomedans for the most part enjoyed all the greater offices of state, particularly *Soubahdaries*, *Foujedaries*, and special *Aumildaries*, or provincial high military commanderies, in different degrees, having each a *Derwanny*, or financial department, with annexed establishments of feudal property, which gave the occupants entire despotic controul over all *Zemindaries*,—yet *Hindoos*, though rarely, have been nominated to the like superior dignified trusts, and some of them as *Zemindars* have obtained *Jageerdary* grants for special military and marine services, within the limits of their territorial jurisdictions; which was conferring virtually on such individuals, the whole temporary property or usufruct of the soil, in so much of the yearly rented produce as was thus appropriated, in addition to all the other advantages of their former official holding in the land, in the nature of a *Zemindary* tenure.

V.

If a Zemindar was nothing but a collector, it has been very naturally observed as extraordinary, that a term more applicable to the office of collector was not adopted in the reign of Akber, when the Persian language was first introduced in the forms of the Mogul Exchequer.

THE office of *Zemindar* was much more than that of a simple collector of the Revenue. His rank, condition, and employment were of a mixed nature; and therefore in common speech or writing, the occupants had various designations, as enumerated in the first article of this discussion; while the technical term *Krory*, though applicable enough at the time it was introduced by the Hindoo financier *Toorel Mull*, in the

reign of Akber, fell into disuse from an alteration of circumstances after the accession of Alemgeer; and then finally gave way for that of *Zemindar*, adopted under a Mussulman Revenue Administration, as more expressive of the actual complex nature of a public charge; which united by the same deed of grant, a small conditional estate of landed property for subsistence, with the greater official holding of territory in jurisdiction and farm.

VI.

A denial of the position that Zemindars had the property of their Zemindaries, has been strained to the supposed meaning that the Hindoos generally were not possessed of territorial rights before the Mogul conquest; and on this idea it seemed absurd to have given them the title of Zemindar, implying a tenure, and thought equivalent to the acknowledgement of a right.

IT is admitted that Hindoo Princes had property in the lands before the Mahomedan conquest; but such property was of course transferred to their conquerors. In Bengal it appears there were two or three Rajahs of great consideration, and these undoubtedly, according to the system of still existing Hindoo principalities unsubdued, had their *Chowdries*, or managers, for the financial Administration of the provinces. The principals were cut off, and the Mussulmans usurped their rights; but might probably have continued many of their subordinate officers in all the inferior departments of the State. Such of these as were employed in the Revenue line, in the capacity of intendants, collectors, or farmers-general of the public rents, were at first called by the Mogul conqueror, as hath been already observed, *Krories*, latterly *Zemindars*, either denomination not inapplicable at the time to the respective situations and functions from whence it was derived; but neither the one or the other conveyed a title, which properly, or technically implied a proprietary tenure in land beyond the extent of *Nancar*; nor any other right unspecified in the Sunnud, grant, or commission of appointment, and not allowed

allowed in established customary forms of the Exchequer, under the heads of *Muscoorat*.

VII.

If a Zemindary was nothing but an Office, it has been asked, how came it to be an Inheritance?

SOME offices are hereditary in all civilized Governments ; nor is the Mogul's, in this respect, an exception. But the office of *Zemindar* is not, and could never have been properly considered an inheritance ; though a selfish expedient policy, perhaps alone applicable to the State of Hindostan, hath usually disposed of it to one of the children or family of the last occupant ; but not so expediently to his natural heir, by rules of primogeniture, as to his confidential son, daughter, wife, relation, friend, or nominee, in whose hands the immediate *Zemindary* management might chance to fall, together with the secret treasure, or other personal property of the deceased ; and who, by such accession of private wealth, superadded to a presumptive proof of official capacity, in being left or found in the vacant public charge, was, in the ordinary course of ministerial favour, always deemed the most eligible person for the succession, as the best enabled to liquidate all balances of rent incurred by the former *Zemindar*, and moreover pay the largest indefinite demands of Royal *Peshcush*, *Soubahdary*, *Nuzzeranah*, and *Dewanny* fees, necessarily incident to every new *Zemindary* *Sunnud*, in proportion to the known value of the patent employment thus conditionally bestowed.

VIII.

Referring to the Mahomedan and Gentoo law of inheritance, and supposing Zemindaries to come under that rule ; the possibility of dividing them in equal proportions, as therein prescribed, has been strongly questioned, if they were to be considered merely as offices, and not landed property. In Bengal it has been said, there would be at least 50,000 Collectors of the

land-tax, and the endless division of such offices must appear absurd and incredible.

THOUGH we have heard of offices held jointly, or in co-partnership in our own country, yet the practice very rarely occurred in the instance of Zemindaries under the more regular Government of the Mogul, or his delegates; and still, whenever it does take place, there must always be a corresponding real division of the territorial jurisdiction expressed in the same, or separate Sunnuds; and hence, in some measure, arose the multiplied number, with the present inequalities of many of the lesser Zemindaries. But though the more permanent *Khidmud*, office, or duties of Zemindar, were not properly divisible, and could not possibly, in any manner, be divided without a similar participation of the districts assigned in management, by the original grant or commission of appointment; yet the Mahomedan Government never interfered to prevent a division of official emoluments among brothers, or even a whole family; of which, however, a single member was alone to be considered the ostensible responsible Agent of the State.

The objection to a supposed endless division of an office being thus obviated, it may be allowed us to suggest, that, nevertheless, the absurdity or impossibility of such division is not very apparent, as it might be made to extend to an infinitely greater number than are at present stated to exist, of participant officers in gradation, employed in the collections of Bengal, without any great inconvenience. For example, in the district of *Dacca* alone there are at least 20,000 Collectors of the land-rent, under the denomination of *Moccudums*, or chiefs of villages, with deputies; there being indispensably one in each principal village, and sometimes two or three subordinate *Peons*.

These are all the servants of Government, and in some shape paid by it, through the superintending agency of Zemindars, or other substituted managers of the Revenue. Now, every individual of the former inferior

inferior classes might be considered to hold, on a smaller scale, the similar office of his immediate superior; exercising all its functions, with, perhaps, the additional one of husbandman, as is the case in fact within the precincts of his petty jurisdiction; or, they could be united in companies, formed into a variety of departments with local authority, and having each at their head a Collector, or farmer-general, who might be accountable to the Exchequer for the amount collected of the Ryots rents. And such we believe to be nearly the outlines of the financial system, hitherto immemorially pursued throughout Hindostan, and all the other States of Asia.

IX.

The excessive inequality in the extent and value of Zemindaries is considered another strong presumptive proof, that the Zemindars were proprietors of the land, and not tax-gatherers. Such inequalities may occur in the case of landed property; but that any Government would voluntarily distribute the collection of its Revenues in this manner, without any rule or proportion, without regard to convenience or security, cannot gain belief.

THE inequality in the extent and value of some of the lesser Zemindaries may, indeed, be partly attributed to the improper modern custom of allowing subdivisions to take place among different candidates for the same ambitious lucrative trusts, and afterwards erecting these into so many separate jurisdictions; but the great operative cause is, the irregular course of power and favour in despotic States, where the avowed, or clandestine pecuniary emoluments annexed to the office of Zemindar are always in proportion to the magnitude, and actual yearly rental of the district he holds; and more especially when the accumulating patronage, rights, privileges, and authority of enlarged territorial jurisdiction, no matter how at first acquired, if ultimately sanctioned by *Sunnud*, are as much objects of desire and ambition among the *Zemindars*, or farming official holders of land in India, as the increased acquisition of real heritable property of

of land, with all its consequence and privileges can be considered by the free proprietary land-holders of England.

On the other hand, the credibility of the fact, that an enlightened Government would voluntarily distribute the collection of its Revenues thus unequally, without any rule or proportion, perhaps indeed, without regard to convenience or security, is fully established in the existing regulations of the Company's Administration in Bengal.

In that country, the Royal Domain and Jageer lands of *Rajeshbary*, composing the largest Zemindary in Hindostan, being 13,000 square miles in extent, rated at present only for a *Malgoozary*, or net rental of between two and three hundred thousand pounds, though reported to contain about 16,000 villages, were vested solely in virtue of an ordinary *Dewanny Sunnud* of territorial jurisdiction, in the person of a female Bramin, commonly called *Ranny Bowany*, who, so far from having any claim of inheritance, was merely the widow of the former occupant, and obtained her grant in supercession of the more natural rights, if any such were locally admitted, of a surviving daughter, with other blood relations of the deceased. This woman hath in consequence, by herself, or approved *Naibs*, with little interruption of her more permanent official holding, or occasional suspension of annual farming management of the Revenue-rent, held the *Zemindary*, with annexed rights, or exercised all its functions, for about forty years. Under the present British Administration, having been suffered to fall enormously in arrears, notwithstanding repeated execution of the novel, unconstitutional, ineffectual system of selling portions of the *Zemindary* to liquidate balances, her authority was, perhaps, very properly suspended; and, as is usual in these cases, the whole district was declared *Khas*, as being subjected to the immediate rule of the *Khalsa*; in consequence of which the entire civil superintendence, and eventual local direction of a military force; the minute collection of all rents to be levied immediately, or in the ordinary mode of proprietary management, from the sub-tenants, or *Ryots*,
F forming

forming a body of at least half a million in number; together with the sole magistracy of this extensive tract of country, besides two other distinct important employments, of a different nature, devolved on the British Collector, a covenanted servant of the Company, who before acted under that designation, though more properly in the capacity of Receiver of the Exchequer dues of rent through the channel of the Zemindar; and this, at a time when publicly asserted on the spot, that we were not even acquainted with the names, much less the situation of the geographical or financial subdivisions, of the vast territorial jurisdictions so to be singly governed internally. But the rule of thus distributing the collections, it must be confessed, was never warranted by the practical constitutional system of the Moguls, which went always to break and divide the larger overgrown Zemindaries, not by sale or territorial dismemberment, but by participating their Government with the general receipt of Revenue, in different *Zelabs*, or departments, locally well defined, known, and rated among so many Mussulman *Foujedars*, or *Aumildars*; of which description of superior officers in Rajeshahy, there were usually five or six, to controul the Zemindar and his deputies, in an equal number of subdivisions of the whole district.

X.

The supposed fact, that Zemindaries descended to daughters on the failure of male issue, as stated to be the rule both by the Koran and the Shaster, is considered decisive evidence of the proprietary rights of the occupants.— If they were offices women would be ineligible to fill them; for in no country are they so employed; and in India, where they are not supposed to be free agents in any thing, and cannot even be seen, they must be utterly incapable of discharging the official duties that would be required of them.

A ZEMINDARY neither descends to male or female heirs by right of inheritance, but by *Sunnud* may; and is frequently so conferred in Bengal on the deceased occupant's wife, his daughter, or sister, who, from

from her being often keeper in the life-time, becomes eventual proprietor on the demise of her husband, father, or brother, of the secret treasures hoarded up by him, and therefore may be best enabled to give a high *Nuzzeranah* premium for the office, with the most satisfactory security for the payment of Revenue balances, due from the preceding Zemindar ; or, perhaps, contract for an increased future *Malgoozary*, proceeding from a more faithful economical management of the usual gross rental of the country. And, so far from there being any objection to women holding such employments, that under the policy and circumstances of the Mogul Government, character, or situation of the female sex of Hindoos, they might have been considered as the most eligible persons to be formally vested in them. For they are individually less depraved, endowed with better-formed understandings, a superior cool discernment into the characters of the real efficient agents of finance, and more extensive knowledge in business, than the generality of the men Zemindars, whose minds are designedly debilitated, and kept in total ignorance, by jealous suspicious parents, selfish crafty guardians in youth, corrupt irresponsible Ministers of their public official charge, peculators of ill-gotten private wealth, or infamous companions in debauchery. Hence the women of Hindostan, among *Mahomedans*, frequently engage in politics, converse behind the curtain, and otherwise carry on their intrigues with courtiers ; while they direct or influence the feeble councils of degenerate ostensible rulers, within the recesses of the *Haram*. But amongst *Hindoos* they take a more open active part in every branch of business, by unrestrained personal intercourse with the other sex, particularly Bramins ; and in some of the freer, or still unconquered States on the Malabar coast, none, except females, are allowed to hold the office of Sovereignty, whether in their own right independently, or as tributaries. Again, in their official subordinate situation of Zemindars, under the constitution of the Mogul Government, being by nature more timid, less enterprising and ambitious, in extending their authority, than the men, they are found, of course, more tractable and orderly in their public conduct, just to the Prince, and lenient to the Ryots ; and as their *Naibs*, or efficient male representatives, must invariably be confirmed by the King's

Dewan, to give legal validity to their appointment, and are held specially responsible in their Ministerial capacities, for the behaviour of their principals; so the best pledge remains in the hands of Government to insure the proper exercise of the Zemindary functions. Nor does it seem at all an event beyond the limits of possibility, under the mistaken, actual, or projected system of acknowledging an hereditary right of property to be vested in the Zemindars; and on that erroneous principle, making them the sole ostensible financial managers, entitled to all they may exact and levy from the Ryots above the public demand, that the whole collection of the Revenues of Bengal may shortly devolve on women, minors, or idiots: and in such case, easily to be brought about, through the cupidity and moral depravity of the natives, the nomination or confirmation of *Naibs* necessarily vested in the superior *Dewanny* Administration, if ever a source of private collusive bargains, and insecurity of the nominal land-holders, in personal freedom, jurisdiction, or property, will be found as much so, as at any time heretofore complained of, or imagined; while the same ample means of corruption are left with Zemindars, or their agents, in the exercise of unchecked, or rather virtually authorised power, to impose the most oppressive burthens of rent on the country or peasantry; and while tacit acquiescence is given to notorious fraudulent defalcations of the equitable expedient dues of the Exchequer.

S E C T I O N II.

Positive Evidence of Facts and Opinions, oral and written Testimonies, adduced, or referred to, as more direct incontrovertible Proofs, than can be drawn from illustrative, collateral Reasoning, to establish the Truth of the preceding positions on either side of the Question.

The Authorities on the affirmative side are stated as follows: 1st, The opinions of the Company's servants, who have concurred in acknowledging

ing the landed property of the Zemindars ; and that it was held sacred by the Mogul Government ; which opinions, though not much insisted upon, are thought of weight. 2dly, The direct authority of those persons, who by their offices must be supposed to have a perfect knowledge of the laws and customs of the country ; namely, the Roy-raian and Canongoes ; the Pundits, as expounders of the Hindoo law ; Mahomed Riza Khan, Naib Soubah of Bengal, as interpreter of the laws of the Koran, and Shitabroy Naib of Patna, as versed in the customs of Bahar. These persons were desired by the President and Council of Fort William, in 1773, to furnish the Board with answers to certain questions proposed to them, in order to ascertain the right of succession to Zemindaries. All their opinions are said to concur in establishing the fact, that the property and inheritance of the lands are vested in the Zemindars, as stated to be set forth in the Reports of the Select Committee.

AS to authorities, if the merits of the present question depended on opinions, certainly those of the Company's servants, whether delivered orally, or conveyed in their written official proceedings transmitted from India to the Court of Directors in England, ought to have very great weight, particularly the unvaried deliberate opinions of those who have gone through all the civil departments of the State, to the highest post of Government, with unsullied reputations ; and who, adding to natural sagacity, the lights of long practical experience in the Revenue line, acquired locally, with the extraordinary aids of possessing the country languages and despotic influence of well-supported public stations, may naturally be supposed the best enabled to have learnt and define the true relative situation, rights, and privileges of the Zemindars, or Sovereign. But above all, the greatest weight must be allowed to the unbiassed evidence of such as were first entrusted with the management of the Revenue collections, when transferred to us from the Mogul Administration ; and who, of course, would be most curious in ascertaining the nature of their new charge, while many of them were the best qualified to do so, in having been long witnesses to the theory and practice of
their

their predecessors. The oral and written testimony, however, of such men as these stand recorded in the reports of the Secret Committee of the House of Commons, in 1772; and maintain strongly and explicitly the very reverse of the doctrine since adopted, that would give landed property with a right of inheritance to the Zemindars of Bengal, to the full extent of their territorial official jurisdictions. If more recently that testimony hath been overlooked, and different opinions entertained and promulgated on the subject in question, when again brought forward in 1781-2, before a second Committee of the House of Commons; yet as it hath been, or may be further shewn, that these latter notions have been received on mistaken information of facts, or merely on speculative grounds of right and policy, inapplicable to the state of Society in India; or on the evidence of Gentlemen, who had not the same advantages of long and early experience in the finances, before the baleful influence of Mahomed Riza Khan's system had tainted the sources of genuine knowledge, to be come at through native officers, touching the true principle and management of the Revenue throughout the Dewanny territories, and whose opinions might otherwise be supposed liable to a natural or laudable bias, to determine in favour of the Company the cause then at issue between their servants abroad, and the Supreme Court of English Judicature in Bengal; when the latter assuming to itself a right of Exchequer jurisdiction, to make the whole body of Zemindars amenable to its authority, as coming under the description of officers of Government; so, perhaps, superior consideration will be thought due to the authoritative result of the former Parliamentary investigation of 1772, than to the inferences to be drawn from the varying testimonies offered on the same subject, on occasion of the similar inquiry instituted ten years later. The further positive proofs adduced in support of the supposed Zemindary rights of inheritance and property in the lands of Bengal, are stated to be found in the answers made to the queries put by the President and Council of Fort William in 1773, and proposed,

- 1st, To the expounders of the laws of the Shaster and of the Koran.
- 2dly, To the chief native officers, both Hindoo and Mahomedan, of the Mogul

Mogul Government. In respect to the two former authorities, it is to be observed, that they were both equally incompetent, as lawyers of their respective systems of jurisprudence, to decide the point in question ; for it depended in no shape on the institutes of *Bramah* or of *Mahomed*, but exclusively on those of the Mogul conquerors of Hindostan, which, however conformable generally to the spirit of the religious Mussulman code, of course differed widely in ordinations of civil right, and the local practical forms of financial or political legislation, as more recently promulgated under circumstances of dominion entirely new.

Accordingly, the Hindoo Pundits declare it is not written in the Shaster, whether effectively the succession to Zemindaries descends by inheritance, or in virtue of the King's Writ ; but if they had been properly asked, what they understood by a Zemindary, or if the word itself at all occurred in the books referred to, their reply, un-influenced, would probably have manifested more forcibly the error of Administration, in putting such questions to them, than their inability of returning satisfactory pointed answers. Such also might have been found the case, if it had appeared from the records referred to, that the Moluvies, or expounders of the religious code of the Mahomedans, had been at all questioned on the subject in issue.

On the other hand, the authority of the native officers of the Mogul Government applied to is of little weight. Even if their evidence had been less equivocal, and stood uncontradicted by subsequent answers to nearly the same queries ; still, from the circumstance of their being all some way or other deeply interested in supporting the unfounded pretensions set up in behalf of the Zemindars, no great credit would be due to their testimony.

The native officers on this occasion consulted were, 1st, The *Rairaian*, a Hindoo, who held at once Zemindary, Talookdary, and Jageerdary grants, acquired in his own person, under the Company's Administration,

tion, either immediately from his employers, or mediately from other holders of the same lands, but dispossessed to make room for himself; and who, therefore, in like manner liable to be removed, would naturally have wished to perpetuate his acquisitions in his own family, by a general declaratory law to be expected, attaching an inheritable right of property to all Zemindaries.

2dly, The *two Canongoes*, through their ostensible Naibs, all Hindoos, were not only in like manner interested for their brethren of religion and Cast, who were holders of land, but more specially and largely for themselves, as standing in the same predicament. *Gunga Govind Sing*, one of the Referees, and who might have influenced all the rest, was also in another capacity still more particularly concerned to support the selfish, mistaken doctrine of novel Zemindary pretensions. This man stood the unrivalled candidate for, if not actually then appointed to the post of Naib Dewan of the Khalsa, which must give him the sole, uncontrouled, efficient management of the finances internally; and if he could thus *speculatively* establish a new principle, which would operate in limiting the rights of the Company, to the amount of Revenue collections, imperfectly accounted for by their corrupt native agents; without benefit of interference by local investigation, and management of covenanted servants, or the lucrative disposal of what was to be considered private Zemindary property: he was sure that he might realize to himself, exclusively, a large share of those fraudulent emoluments, which the occupants might, by his acquiescence, *practically* be permitted to derive, either from embezzlement of the surplus rightful receipts in behalf of the Exchequer, or in realizing further oppressive discretionary exactions from the country.

3dly, *Shitabroy* Naib, Dewan of Bahar, and also a Hindoo, was on the same principles as Gunga Govind Sing, very materially interested in favouring, *theoretically*, the Zemindary claims against the Company, while the real practical system of the country invalidating such pretensions,

was virtually continued under his own official authority, for his proper advantage.

4thly, *Mahomed Riza Khan* appears to have been the only Mussulman authority consulted on this occasion. It is impossible at any time to bring this man's public conduct to view, without manifesting the duplicity, the corrupt and insidious policy so common to his tribe in India. It is true, he was only questioned on the laws of the Koran; but his relative situation in the Government, as Naib Soubah; his perfect understanding of the nature and design of the queries put, and his undoubted knowledge of the truth, should have induced him, in honour and gratitude, to enter into the views of the Company's representatives; correct the mistake of their inquiry, and instead of availing himself of the equivocal general meaning of the Persian word Zemindar, signifying either a proprietary, or farming official holder of land, rather give the true constitutional law of the Mogul empire, with the proper technical definition of a term of local use and interpretation, than resort to the Koran to learn the nature of civil rights by a particular institution, which had not existence in name or substance in the time of the legislator Mahomed. Such conduct, however, was not to be expected from a Mussulman; credit is not even to be given to the person in question, for a partiality to such of his own tribe in Bengal, as were in the capacity of Zemindars. It is rather probable, that having been recently dismissed from his office of Naib Dewan of the Soubah, yet still in the expectancy of being reinstated through certain modes of corruption, the efficacy of which he had himself experienced, he chose by his answers, thus to embarrass the English Administration, which had just assumed the immediate management of the Dewanny Revenues, by suggesting a theory for the adoption of the regulating power, which necessarily militated with the legal expedient practice of the Exchequer, under the executive authority of natives; would have the immediate effect of increasing largely the charges of the collections; and which thus might leave an opening to himself for great future peculation, in the event of being re-appointed to his former station.

very lately been rendered in English by the word service, as if that altered the real official condition of the occupant with regard to the state; though the obvious design of introducing this novel interpretation is, that some analogy might be supposed between the territorial holding of a Zemindar, and that of a Jageerdar, or feudal proprietor. It is however well known on the contrary, that Jageerdary Sunnuds are never so executed, in terms of an official grant, but invariably drawn out as conferring real property, or assignment of land, to be held by a special military tenure, for the personal services of the grantee, or the support of a stated number of troops, to be maintained from the entire revenue of the territory thus appropriated. But to recur to the tenor of a Zemindary grant; after bestowing the Khidmut or office, then the district or extent of local jurisdiction, with the obligations of Peshcush, &c. as well as to make good former balances, and future collections of rent to the Exchequer, are generally specified, referring for particulars to the *Zymn* or inventory on the back of the deed, containing a minute description of the sub-divisions or farms, with their old valued rent according to the *Ausif Toomar Jumma* or doomsday-book of India; next follows the enjoined official duties of the Zemindar as collector, head farmer of the revenues, and Justice of the Peace. The small allotment of land called *Nancar*, as particularised in the Exchequer record of Muscoorat, is specially appropriated for his own private use; and he is therefore allowed to deduct the amount of its rent; from the sum which he engages annually, by the separate agreement called *Bundobust*, to pay into the Royal Treasury by monthly instalments. Finally, he is restricted from levying undue or illegal exactions, and ordered to transmit, under his own and the Canongoes Signatures, accounts of the actual state and rental of his district, to the *Khalka* in the customary forms, requiring great precision and detail for the inspection or check of the several auditors and offices in the financial department. In addition to this, a command of obedience to his authority, imposed on all those persons to whom the Sunnud is directed,—the date of the month and year of the King's reign,—the *Byz* or sign manual of the provincial Dewan,—with the impression of his great official seal, complete all the writing required on the face of the instrument, to give it

it force and currency. But, in the manner of an indorsement, a great variety of other forms and signatures, which serve to check, authenticate, and particularize the object of the Sunnud, shewing the reasons for giving it, and the condition of holding the Zemindary by its tenure, are indispensably necessary.

1st, The *Zymn*, or inventory of the lands, with their rated standard valuation, as copied from the attested record of the Canongoes, transmitted to the Khalsa Shereefa.

2dly, A copy of the *Ferd Sewal*, or Nazim's recommendatory application to the royal presence for a Sunnud, is entered.

3dly, The *Arzy*, or petition of the person soliciting the Zemindary Sunnud, stating usually his individual pretensions to favour; such as obedience, capacity, fidelity, and punctuality in performing the same, or similar official duties before, under a Perwanneh or other temporary tenure of occupancy, with the difficulties he has had, or may have to encounter in executing the functions of Zemindar, while unsupported with the commissioned permanent authority of one, to restrain the refractoriness of neighbouring powerful Zemindars, or command respect from the Ryots of his own district; and then holding out the temptation of indefinite *Peshcush* to the King, *Nuzzeranah* to the Soubahdar, and *fees* to the Vizier, the liquidation of all former balances, and punctual payment of future collections, according to the full dues of the Sovereign. But the idea of hereditary claims of rights, or property, never entered into the mind of the petitioner, more than into the system and forms of Mogul financial legislation.*

4thly, The *Ferd Hackikut*, a memorial or historical return to the royal mandate, giving provisional assent to the grant required, stating that the conditions imposed on the petitioner have been duly executed; namely,

* Vide Appen. No. III. form of petition.

a Muchulka, or written obligation to fulfil all the duties and specific agreement proposed and required of him previously to investiture; together with a bond of security, called Tumsook Hazer-Zaminy, from some other responsible man, for the personal appearance of him to be invested, his local residence, and punctual performance of all the stated Zemindary functions.

5thly and 6thly, Copies verbatim of these different writings of *Muchulka* and *Tumsook*.

7thly, The *Cabooleat*, or engagement for *Peshcush*, &c.

Then follows a repetition of the particulars of the Zymn, in a different written form, with the various signatures and marks of the several officers of Government through whose departments the instrument has passed, until finally issued to the Zemindar; who, like all other officers, receives a *Khelat*, or dress, in token of investiture.

But for the better understanding of the nature of the instrument called a *Dewanny Sunnud*; together with the other more temporary writ of *Perwanneh*, and other forms, serving as the basis of all Zemindary rights, copies of several are included at length in the Appendix; namely, 1st, Appen. No. III. A. Copy of the Sunnud, by which the Company hold the Zemindary of the twenty-four Purgunneh's of Calcutta, acquired before the acquisition of the Dewanny lands; and which deed, being found insufficient to convey the official tenure in perpetuity, was afterwards formally confirmed by the King himself, with the additional clause, conferring a right of inheritance under the technical term of *altumgha*. 2dly, Appen. No. III. B. Copy of a Sunnud, granted under the regular Government of *Suja Khan*, to the 2d Bramein Zemindar of Rajeshahy, to shew particularly in the form of his petition, the mere personal grounds of his requisition, though he was the adopted son of the preceding occupant, and already some years employed in the Zemindary management, under the sanction of a *Perwanneh*, or yearly Bundobusty agreement. 3dly, Appen. No. III. C. Copy of a Sunnud from the Company itself, as Royal Dewan,

Dewan, granted in the year 1772, with a *Tujveez namah*, Appen. No. III. D. or previous inquiry into the grounds on which it was bestowed by the English Government ; and a *Perwanneh*, Appen. No. III. F. of immediate temporary effect from M. R. Khan, who was then Naib Dewan ; all declaratory of the dismissal of one Zemindar, to make room for the appointment of another ; though the latter writ is more especially introduced, to shew the manner in which the *Nancar* lands and *Khaneh barry*, or dwelling of the dismissed Zemindary occupant, were transferred to his successor ;—an important privilege which M. R. Khan appears to have appropriated exclusively to himself, considering the probable inefficacy of more general indefinite terms in the Sunnud to the same effect, but entirely misunderstood in the printed translation of the grant of the twenty-four Purgunnahs of Calcutta, as remarked in the note below it. The *Perwanneh*, Appen. No. III. G. is given rather to shew the prerogative of the Soubahdar, or Nazim to interfere in the temporary appointment of Zemindars, at least until his representation to the Mogul Court, in favour of the person recommended by the Dewan, succeeded in procuring a regular Sunnud.

A P P E N D I X.

No. I.

Extract of a Report from the Committee of Secrecy, appointed by the House of Commons, to inquire into the State of the East-India Company, in 1773.

“AND your Committee thought, that among the many objects that offered themselves to their consideration, under this extensive head of inquiry, the state and management of the Revenues, lately obtained in Bengal and Bahar, required their immediate attention.—And your Committee thought it right to begin by inquiring into the nature of these Revenues; and having for this purpose inspected the books and correspondence of the Company, and having examined Harry Verelst, Esq. late President of Fort William, in Bengal, who had been employed for several years in the collection of part of the said Revenues, your Committee find, that the Revenues, of which the Company are at present possessed in the province of Bengal and Bahar, consist of

*Rents of Lands,
Duties and Customs,
Farms of exclusive Privileges,
Fines and Forfeitures.*

And with respect to the rents of lands, which constitute the principal part of the said Revenues, they find, that *all* the lands of the said provinces are considered as belonging to the *Crown*, or Sovereign of the country, who claims a right to collect Rents or Revenues from all the said lands, except such as are appropriated to charitable and religious purposes; which, having been granted by different Princes, are understood by the general tenor of such grants, to be exempted from payment of any rent to the Sovereign.

There are besides, other lands, held by grants of different kinds, which pay only a fixed annual acknowledgement or rent, and that in general much below the medium rate of rents in the provinces. These are called Jaghires, which are grants from the Crown to individuals, or Talooks, which are grants from the Nabob or Prince to individuals;—and Mr. Verelst informed your Committee, that these Jaghires and Talooks vary in the nature of their tenure; the Jaghires being sometimes to the grantees for life only, and sometimes for the life of other persons in the same family; but the Talooks do more regularly descend to the heirs of the first grantees, than the Jaghires.

And your Committee find, that the *Rajas* and *Zemindars* have certain lands, perquisites, and allowances, which they hold by virtue of their *offices*, for their support. And your Committee find, that the *rents* arising from all the other lands of the said provinces, besides those held by grants in the manner above-mentioned, are paid in such proportion, as is settled *annually* by the Dewan with the several Zemindars, Farmers, or Collectors, who *rent* or hold the said lands.

And your Committee find, that the duties or customs abovementioned are levied upon almost every article of life; and that they are collected either at Chokies or Custom-houses, or at the Gunges or Markets; and that the Nabob and Duan had the right of making such alterations in these duties, as they thought proper.—And that the Company, since they have been possessed of the said Revenues, have likewise exercised the right of making alterations therein.

And your Committee find, that the farms of exclusive privileges, which make a part of the said Revenues, are farms of privileges of exclusive trade; and it appears to your Committee, that the same did exist before the Company became possessed of these Revenues.

And your Committee find, that the fines and forfeitures, which are stated as part of the said Revenues, are fines and forfeitures for breaches of the law, criminal, civil, or religious of the said country.

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Your Committee proceeded next to inquire, in what manner these Revenues are collected; and they find, that the Duan collects the same by leasing them out, either to the Rajas or Zemindars, who are considered as having a *sort* of hereditary right, or at least a right of *preference* to the *lease* of the Revenues of the province to which they respectively belong—or to other farmers under the name of Izaradars, and other appellations—or to officers appointed by Government, under the names of Fouzdars, Aumils, and Tuffildars, with all whom the Government make in general annual engagements for the Revenues of the several districts.

And your Committee having inquired, whether the Company have ever dismissed any of the Rajas or Zemindars of these provinces, they find, that the Company have taken into their hands the Revenues of the provinces of Burdwan and Nuddea, upon the Rajas of the said provinces falling in arrear of rent; and that a support was allowed by the Company to the said Rajas. And your Committee find, that an annual rent-roll of the said provinces, called the Bundobust, is renewed and settled every year at a festival called the Poonah; which is usually held in the month of May, for Bengal; and in the month of September, for Bahar. And your Committee refer to the Journals of the 28th day of April 1767, when a rent-roll, or Bundobust for the province of Bengal, for the year 1765, was laid before the House, to shew the nature and form of this instrument; and they have added in the Appendix of this Report, No. I. a rent-roll, or Bundobust for the province of Bahar, for the like purpose.

And your Committee find, that in settling the said rent roll, the Government first endeavour to treat for the Revenues of each province or district, where there is a Raja or Zemindar, with such Raja or Zemindar; and if the Raja or Zemindar does not come to an agreement with Government, an officer is appointed to superintend the collections, which collections are made by such officer, in the name of the Raja, or Zemindar, and his own public orders being issued in their joint names; and in districts, where there is no Raja or Zemindar, they endeavour to treat with the present farmer; and if such farmer does not come to an agreement with Government, the lands and revenues he held, are, in such case, let to some other farmer for the best rent which can be procured, or taken into the hands of Government. And your Committee find, that after the general rent-roll is thus settled between the Government and the several Rajas, Zemindars, Farmers, and others, under different names, these again make their agreements with those of lesser degree, either with the ancient occupiers or tenants, called Ryots, or with new tenants. And Mr. Verelst informed your Committee, that by the antient rule of Government, agreements with the Ryots for lands, which they and their families have held, were considered as sacred, and that they were not to be removed from their possessions as long as they

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conformed to the terms of their original contracts; but that this rule had not always been duly observed.

And your Committee having inquired, whether the Raja, Zemindar, Farmer, or Collector, have a right to lay any duties, or augment the old ones, by their own authority, they find that they have no such right. It appeared, however, to your Committee, by the evidence of Peter Michell, Esq. Secretary to the said Company; and of Samuel Wilkes, Esq. Examiner of Indian Correspondence, that the books and correspondence of the Company afford many instances of the country having been exceedingly distressed by additional taxes levied by the Zemindar, Farmer, or Contractor; but not so much by the two former, as by the latter. And Mr. Verelst informed your Committee, that he believed that the aforesaid officers and Collectors had levied new duties, or augmented the old ones, by their own authority, in every part and corner of the country; and that they did this much more before the Company was in possession of the Dewannee, than since; and he added, that the Government have a right to call upon them for every thing so collected; and that they have been called to an account, since the Company held the Dewannee, in several instances.

And your Committee find by the correspondence of the Company, that the President and Council of Fort William are endeavouring to ascertain the amount of the Mofuffil collections, or the Revenues levied by the Raja, Zemindar, or Farmer, in the several districts of Bengal, in order to fix the profits of the said Raja, Zemindar, or Farmer at a stated and reasonable sum, to prevent in future undue charges in the collections, and to preserve the Ryot from oppression by undue, additional, and arbitrary demands.

Your Committee proceeded next to inquire into the produce of these Revenues; and to enable the House to judge, whether the same have increased or diminished, since they have been in the hands of the Company, your Committee were desirous of knowing, what had been the produce of the said Revenues, while the provinces where they are collected, were under the ancient Government of the Mogul or Nabob; and having examined Mr. Michell and Mr. Wilkes, your Committee were informed by them, that there is not to be found in the books or correspondence of the Company, any general statement of the said Revenues, while these provinces were under the Government before-mentioned.

No. II.

To JOHN STABLES, *Esq. President, &c. Members of the Board of Revenue.*

REV. DEP.

WE have lately had submitted to us, by Mr. James Grant, a very ingenious Treatise, in which he has given an account of the Revenues of these provinces, and of the rates at which they were formerly assessed; together with other matters relative to this most important branch of the public interest.

The most interesting part of this work, by which we mean the practical improvement to be deduced from it, remains yet to be brought forward; but we feel ourselves sufficiently induced, from what that Gentleman hath already laid before us, to afford Mr. Grant every scope to bring his subject into practical explanation, as from the Analysis which he has made, we think it at least highly probable that the genuine ancient accounts of the Revenues have been either mutilated, or kept back from the knowledge of the Company's agents, ever since the acquisition of the Dewanee, at the same time that the original checks of the ancient Bengal Exchequer have never since that period been properly or regularly established in favour of the Company, by which we have hitherto been in a great measure deprived of the advantage of being guided by the simple and correct ancient Revenue system of the country; which, by its useful checks from the Accountant and Assessor of the village, through its several gradation upwards, to the Accountant-General of the Exchequer, was, we have reason to believe, no less calculated to protect the great body of the people from oppression, than to secure the full and legal rights of the Sovereign. That the adherence to this system, in all its simplicity and accuracy, may not at all times have been complete, even during the existence of the native Government, and more especially in the time of its later Nazims, we think not improbable; but we are at the same time fully convinced that the evil has, from that period, and principally about the time, and since our acquisition of the Dewanny, continued rapidly to increase, during which period the ingenuity of the native Collectors has endeavoured to confound the limits of different districts, to vitiate accounts, to increase old Abwabs, and superadd new ones; and in short, to involve oppression in such mystery and difficulty, as nearly to defeat and set at defiance all attempts to detection.

To endeavour to apply a remedy to those evils, is an arduous, but we think a most meritorious undertaking, and the first steps towards it are, to ascertain and fix, as much as possible, the ancient limits and accounts of each district, and to establish (which we have already repeatedly wished) the officers of the Canongoes department upon its ancient footing, altogether independent of the Zemindars, so as to discover all that may be practicable of ancient regularity, and to prevent greater confusion in time to come.

For these purposes, and to avail ourselves as much as possible for the benefit of the Company and of the public, of the knowledge and services of Mr. James Grant, we have determined on the institution of an office well known in this country, under the designation of Chief Sherishtadar, with which we have invested Mr. Grant to act in that capacity under your Board, and also to attend as such, at your deliberations, as well as at our own meetings in the Revenue department.

By this establishment of the office of Chief Sherishtadar in favour of Mr. Grant, we mean, that without removing the records of the Khalsa, in its several departments, from the actual charge of those who may have them now in their respective custodies, he be considered as the general superintendant of the native Revenue accounts and Keeper of all the rules, forms, and ordinances in the native Administration and collection of the Revenues, that the respective native Sherishtadars, as well as the Canon-goes, must be placed under Mr. Grant's special controul, as Chief or principal Sherishtadar, so far as to secure to him, at all times, the freest and readiest access to their official records and information of every kind that they may possess.

With these powers, or such farther authority, as experience may shew to be necessary, we trust, that Mr. Grant will be enabled to complete his valuable inquiries into the nature and sources of the Revenues, with the mode of collection through native agency, as well as its disbursements in the different branches of collection and expenditure, with the nett amount received at the Khalsa; his signature as Sherishtadar will be necessary to all the Persian accounts, and to authenticate all papers hitherto requiring the Signature of the native Dewan, and he is to be equally responsible with that officer in all attestations by his signature, and to have free access to the proceedings of your Board, as well as of ours, in this department, with the right of suggesting and bringing forward, *official propositions* for the re-establishment of any part of the ancient institutions of the Revenue, or for forming new regulations to serve in their stead.

In short, the great object of his appointment is a reform in that department of the Revenue hitherto entrusted to the native officers of the Sudder, or Exchequer, and their delegates or subordinates, in the Mofussil, or country; so that the complete legal

gal Revenue, equally consistent with the rights of the Sovereign, and those of the land-holders, with the real prosperity of the country, and the happiness of its inhabitants, may be secured to the State.

Finally, we must earnestly recommend to you to afford Mr. Grant the most effectual and cordial support, and to give efficacy to the regulations he may propose for the due execution of his charge, and for re-establishing the ancient forms and constitution of the Revenue system, as they stood prior to our acquisition of the Dewanny; and we have only farther to observe, that the establishment of this department is not meant either to supercede any other Revenue office held by a Company's servant, its principal object being, as already sufficiently noticed, a controul over the native officers.

We are, Gentlemen,

Your most obedient humble Servants,

(Signed)

*Fort William,
July 19, 1786.*

JOHN MACPHERSON,
JOHN STABLES,
ROBERT SLOPER,
CHARLES STUART.

No. II. a.

Extract from a General Letter to the Court of Directors in the Secret Department of Reform and Inspection.—Dated Fort William, 28th August, 1786.

WE have the pleasure of transmitting to you a number in this dispatch, the beginning of a work of great importance, prepared by Mr. James Grant, formerly your resident at Hyderabad, and entitled an Historical and comparative Analysis of the finances of the Subah of Bengal, from the Æra of the Mogul conquest, under the Emperor Akbar, to the present time, chronologically arranged in three periods, of which the two first are comprized in the accompanying volumes, and will exhibit a summary view of the rise, progress, and extent of all the existing sources of public income, belonging of
right

right, or virtually transferred to the East India Company, in form of the Dewanny grant in 1765, and still undoubtedly recoverable in their fullest extent, though perhaps not with the same rapid facility, they were in that moment unfortunately lost to the State.

The idea of a reform suggested in the Analysis, seems to be founded on the 39th clause of the last regulating Act of Parliament, referring the determination of the rights of the Zemindars, &c. to the laws and constitution of India, from which it is supposed that there have been considerable deviations in the practical rules or forms of the Company's Administration, since the acquisition of the Dewanny, as set forth in the pretended grievances of the land-holders, and now required to be redressed according to the established custom or civil institution of the Mogul empire.

The grand object of reform, besides the political advantage of re-establishing the equitable system of Mogul finance, on its simple original principles, goes to the realization of an additional Revenue of Two Crore of Rupees, not by any increase of assessment, or by new burthens on the people and country, but solely in the recovery of defalcations and lost or hidden funds of public income, for the most part fraudulently withheld by several intermediate native agents employed by Government, in collecting the yearly rents from the Ryots. This great pecuniary benefit is to arise apparently from two sources different in their nature, and practicability of being brought forward: the one productive of seventy one lacks, appears the readiest or easiest to be obtained, as originating in one simple operation of a reduced Jumma, or settlement; on the acquisition of the Dewanny, without competent authority, specification of particulars, or any sufficient reasons being assigned to warrant so large a diminution of the established income; the other of a Crore and twenty-nine lacks will undoubtedly be more difficult, because it has never been properly ascertained, even under an arbitrary Mussulman Government; being minutely dispersed throughout the country, and held under the sacred forms for the most part of religious or charitable donations, though in truth has often been represented to consist altogether of unconstitutional or fraudulent alienations of the Sovereign's property; but, exclusive of these two productive sources of yearly supply, a third presents itself in the Analysis, little short of fifty lacks more, arising from a retrenchment of the ordinary Mofussil expence in native agency, incurred since the year 1765, and for which it is pretended, if at all necessary, that there must have existed separate and sufficient funds for defraying it.

The mode of attaining this object in conformity to what is considered the constructive spirit of the Act of Parliament, is simply recurring to rules of the Mogul empire, to define the nature and sources of the public income, forms of management, amount collected with allowed Mofussil expenditure; to enfranchise or appoint where deficient, those officers of Government called Canongoes, registers, or accomptants, throughout

out all the Pergunnahs of the Soubah, free from that slavish dependence on Zemindars, under which they have long since been held, and place both these classes of native agents under the immediate and powerful controul of British collectors. This seems to be the grand preparatory regulation thought necessary to attain the ultimate object of the reform; in the mean time only a gradual and systematic improvement of the Revenue can be carried on at the conclusion of the annual Bundobust or settlement made with Zemindars, in proportion to the local intelligence, and the vigor and virtue of superintendants. Since the Muttisuddies of the Khalsa and Sudder have been exonerated from a trust of which they appear to have been unworthy, the honor and entire responsibility of so important a charge fell of course, as ought to have been the case from the beginning of British Administration, on British subjects, covenanted servants of the company, more especially the collectors, under the executive controul of the Board of Revenue. It was apparently in the view of throwing some accidental lights on a subject hitherto represented as difficult, through the misinformation of the natives, in the important moment of forming the yearly settlement, that the author of the analysis brought forward his work, and declared himself ready to elucidate by farther proofs or detail any particular parts that might be found to differ, in stating the amount of established Exchequer dues, from the system actually in force and derived from the original agreement at the acquisition of the Dewanny.

No. III.

To JOHN SHORE, Esq. President, &c. Members of the Board of Revenue.

Fort William.

I HAD the honour to receive, on the 26th, your directions, under date the 20th ult. "*To prepare and lay before the Board a series of queries, for the purpose of ascertaining, as correctly as the nature of the subject will admit, what are the real jurisdictions, rights, and privileges of Zemindars, Talookdars, and Jageerdars, under the constitutions and customs of the Mahomedan or Hindoo Government; and what were the tributes, rents, and services which they were bound to render or perform to the Sovereign Power; and in like manner, those from the Talookdars to their immediate Liege Lord the Zemindar; and by what rule or standard they were, or ought severally to be regulated.*"

In

In complying with these directions, I beg leave to observe, that the particular circumstances which led to my present employment of Chief Serrishtadar, the prescribed functions, with necessary formalities in execution of the office, joined to the nature of the task now imposed on me, involving questions of the highest national importance, lay me under very peculiar embarrassments; not, indeed, from any difficulty that occurs in fulfilling assigned original duties, but rather in reconciling those which appear most essential in giving efficacy to my appointment, with that implicit deference through which I wish always to obey in letter and spirit such requisitions as come under the sanction of superior authority.

It seemed to me, that I was placed in my actual station, rather in the view of being called on to *answer* queries affecting the public Revenue, than *propound* such, directly or indirectly, to any description of natives who could have been deemed competent to a just solution, and were ultimately to have been consulted, either at the Sudder, or in the Mofussil, on the several points in reference.

All such intelligent natives having been, or still being, necessarily officers of provincial Dewanny Administration, I have endeavoured to shew in a Treatise of the Finances of this country, some time since drawn up and presented for the use of the Honourable Company, must universally be deeply interested in the result of the present inquiry, either as agents accused of infidelity in their trust, or still in the receipt of clandestine emoluments, to be ensured only by continuation of the corrupt unsystematical mode of managing the collections introduced on acquisition of the Dewanny; or as standing precisely in the predicament of one or either class of landholders, the nature of whose jurisdiction, rights, or privileges, are now to be proposed for ascertainment. Moreover, they have all, or for the most part, collectively or severally, at different periods been referred to on the same, or relative topics; their opinions stand on record: but these are so far from affording any satisfaction, that they have unfortunately served, as probably designed, to entangle the subject, by instances of notorious evasion, contradiction, and wilful ambiguity, when not proceeding from shameful ignorance, occurring almost on every occasion of reference.

On the other hand, with the aid of requisite informations, which I might officially have derived with less formality, therefore, probably more effect, through the same personal channels, in virtue of a general power of controul over all, without incurring the danger or political inconvenience of an act of condescension, in submitting the Sovereign rights of foreign rulers to the discussion of interested native agents; the farther advantage of general superintendence over the public records of all the Dusters, as Nominated-Keeper of the Serrishtah rules, forms, and ordinances of the Exchequer; together forming, if entire and genuine, the proper financial code of the country; with access to the proceedings of the higher deliberative or subordinate

executive departments of the actual Revenue Administration. But above all, possession of original accounts, or authentic documents to refer to, prior to the acquisition of the Dewanny, and which the natives, servants of Government, have pertinaciously withheld from the ruling power, or collusively endeavoured to impose a belief of their having been wholly destroyed in the troubles of Cossim Ali; added to the vast responsibility of Chief Serrishtadar, through exercise of whose functions, when properly supported, though merely in acts of check and controul over all the forms of native agency, I stand in a manner pledged to bring regularly into proof, the substance of what I have already extra-officially laid before the Right Honourable Governor-General in Council, and which, it may be presumed, might eventually be productive of a large and equitable increase of Revenue, only by recovery of collusive defalcations:—I repeat, under all these circumstances, and with such aids, forming together, as I apprehend, the grounds on which my present office was instituted, I humbly conceived the occupant more competent to answer the several queries now to be proposed, with full intelligence, than any description of natives to be consulted, and standing in one or either predicament in which I have placed them.

But as the Board have been pleased to determine otherwise, and though I cannot, after the maturest deliberation, find terms more apt, explicit, and accurate than the very words of the general propositions referred to me, in order to draw up the series of queries desired; yet I shall, in compliance with the requisition made, detail them in the order and manner which I think best calculated to draw the most complete effective information. They seem to me all, to be simple questions of fact, admitting of a precise determinative issue in the answer, and which, therefore, as well as to preserve the credit of my office, I beg to be indulged in the liberty of subjoining here; holding myself equally responsible to my constituents, as if called on for the validity of my suggestions, but intending nothing farther by submitting them to present consideration, than as a possible illustration of the points in question, or affording me an apology, by discovery of an imperfect, or wrong understanding of the subject, in not fulfilling better the Board's expectations.

Before, however, I proceed to perform the task assigned to me, it may be proper to observe, that I consider the object of the several queries to be stated, virtually the same as that of the 39th article of the regulating Act of Parliament for this country, passed in 1784, which is, to redress, if founded in truth, the grievances complained of on the part of land-holders of different denominations, under the Company's Administration. The positive injunctions of the British legislature to this effect, with a repetition of the very terms of the Act, contained in the propositions of the Board now before me, seem sufficiently to authorize such a conclusion; while, to admit it, leaves no alternative in my apprehension in the construction of the nature of the questions to be put, or informations expected; whether for the ascertainment of

of simple specific facts, or abstract general opinions; the end in view being undoubtedly special substantial justice, alone to be attained in pursuing the former mode of inquiry.

So much premised then, the subject of investigation is naturally divided, and hath been distributed under three distinct heads, involving so many questions of the highest rights and policy:—First, Those relating to the several classes of Zemindars, &c. land-holders, who are held responsible for the Revenues of Government. Secondly, such questions as are to ascertain the extent of the Imperial dues; shewing by comparison of former and actual demands, the truth or falsehood of alledged complaints of oppressive exactions: and thirdly, those calculated to develop the rule or political principle on which such eminent territorial, indeed the only important rights of subject or Sovereign in matters of property in India, were heretofore or should still be regulated, under the equitable Mogul laws, constitution, and forms, which still bind in effect every civilized society existing throughout Hindostan. According to this distribution, the subsidiary arrangement of queries may stand in the following numerical series, viz.

Qu. 1st. What are the real Jurisdictions of Zemindars?

To answer this question with precision, it may be necessary to define the term Zemindar, or land-holder; for it is often indiscriminately applied to express an independent Rajah, or Sovereign Hindoo Prince; one made tributary by conquest, treaty, or convention; or merely an officer of Mogul Government, employed in the collection of the Revenues, with certain assigned jurisdictions, rights, and privileges appertaining to the office.—The former class of Zemindars are undoubtedly not here meant: of the second, we have only to boast in all the British territories immediately dependent on Fort William, of the tributary Rajahs of Cooch-Beyhar, of Nagpore, Ramgur, and Palamow, with, perhaps, a few more very inconsiderable land-holders in difficult situations, near hills or jungles, the nature and extent of whose jurisdictions must ever be imperfectly ascertained, while the intrinsic value of dominion affords no temptation for an entire conquest, beyond the desire of imposing the freest yoke of civilization: so that it is alone the third class, or official Zemindars, which are now in question. But these must and do hold their *Eahtimam* or trusts, virtually, or in form by Sunnuds, which, in whatever terms interpreted, whether letters patent, commission of appointment, indefinite leasehold, or territorial charters, are legal instruments as necessary, valid, and explicit in conveying or ascertaining *Zemindary* tenures under *Mogul Dewanny* Administration, as the context is specifically descriptive of the nature and extent of jurisdiction; the *Zymn*, or particular of the grant, shewing the financial, measured, or assessed divisions of included territory,—while the body of the writ is sufficiently explanatory of all the juridical authority

ever constitutionally bestowed on a Zemindar, amounting to little more than a commission for keeping the peace within his district, where all the Hindoo inhabitants, making generally, perhaps, nine-tenths of the whole mass of the people, are religiously and constitutionally bloodless in disposition. To illustrate farther this subject, or prove that such documentss, while they are in themselves ample, and the only, or most authoritative vouchers at command, either in the original or official copies, to refer to for decision of the present question, I beg leave herewith to give in three copies of Zemindary Sunnuds, granted at different periods in the Soubah of Bengal; one for *Rajeshahy*, in the Government of *Sujah Khan*;* another extracted from the translated Persian charters of the Company, for the twenty-four Purgunnahs of Calcutta;† and a third copied from originals in trust in my possession, issued in 1771—2, under the English Administration, with a writ of counsel, and sealed Perwannahs of the present Naib Soubah, then Dewan, or previously granted by the Soubahdar himself, all declaratory of a simple act of the removal of one Zemindar to make room for another, to shew the nature of the office as at that time understood, and from what æra we are to date the new erroneous doctrine of heritable jurisdictions.‡

Qu. 2d. What are the legal rights of Zemindars?

In like manner, as their *Sunnuds* determine the nature and extent of their jurisdictions, so the same instruments alone are proper to ascertain their rights generally; which is done under the prescribed rule admitting a deduction to be made by the Zemindars at the end of the year, from the dues of Government, for the *Muscoorat Nancar*, &c. including virtually, or in form, a subsistence in land and money for himself, with a specific allowance for every article of *Mosuffil* expenditure annually within the limits of his district. But to learn precisely the amount of such deductions, recourse must be had to an account of particulars, either separately, or in the detailed rent-roll of a *Jumma-Waskil-Baky* of the Soubah, prior to the acquisition of the Dewanny; and if the *Rai Raian*, or *Canongoes*,§ will not, or cannot, furnish the particulars requisite, I pledge myself to do it whenever officially called on. In Bengal the total sum allotted is very inconsiderable; not that the actual *Serinjammy* appropriations were less than elsewhere; but because the *Jummabundy* being formed by proportionable *Aboabs* on the *Aussil*, which was more agreeable to the Zemindar, than the constitutional mode of collecting according to the *Hustabood*, necessarily to be attended with limitation of his own emoluments to the customary standard of about

* Vide Appen. No. III. B.

† Appen. No. III. A.

‡ Appen. No. III. C. D. F. G.

§ The chief native officers of the *Khalsa*.

ten per cent. on the *Toomary Jumina* ;* so these appropriations for charges were rather to shew that they were considered as the full compensation to be made by the State, and not to measure the actual receipts more than the actual disbursements of the land-holder, on account of necessary charges. In the *Soubah* of *Babar*, where the system of levying *Aboabs* had not been introduced as in Bengal, the ascertained rights of *Muscoorat Nancar*, &c. commonly called *Malikaneh* there, approach nearly, in amount, the legal Imperial allowance, of about ten rupees in the hundred, to the Zemindar alone, on the Revenue collected.

Qu. 3d. What are the real Privileges of Zemindars ?

These, though not ascertainable by their *Sunnuds*, are equally to be learnt as precise matters of fact, from notorious usage, and revolving customary forms of the year in settling the *Jummabundy*. The *first* essential privilege is that, by which the Zemindar† is entitled to stand in the place of a perpetual farmer-general of the lawful rents, claimed by Government, within the circle of his jurisdiction; nor can he, or ought he, constitutionally to be deprived of any contingent emoluments proceeding from his contract, during the periods of his agreements, though such should arise in concealment of the entire public resources on his part, with the corruption or ignorance of the other financial officers of the state. A *second* privilege annexed to the office of Zemindar is that of being made the channel of all *Mofussil Serinjammy* disbursements. A *third* is that of improving waste grounds under certain limitations to his private advantage, at least for the period of his *Bundobusty* engagement; though not as more recently practised by depopulation, or fallow of other productive lands assessed for rent to the Exchequer. A *fourth* is that of granting *Pottahs* for untenanted farms in the ordinary terms of an Indian leasehold, yet more or less substantially beneficial to the occupant, in proportion to the favour of his superior landholder. A *fifth* is the privilege of distributing internally as he pleases, the burthen of *Aboabs*, or additional assessments, when levied as in Bengal on the *Ausil Jumma*,‡ by *Zemindary* jurisdictions, and not specifically by *Pergunnahs*. A *sixth* is that of paying his rents in money or kind, agreeable to established rules adapted to either mode, provided these obtain universally over one or more stated divisions of country. A *seventh* is that of adoption or nomination of a succession to his Zemindary, when done in his own life-time, and not by will, with the approbation of the Sovereign representative to be confirmed by Dewanny *Sunnuds*. An *eighth* privilege is that of being considered to appear in the *Huzoor* or presence by deputy, in his proper behalf,

* Similar to the Doomsday Valuation.

† Officially.

‡ Equivalent to the Doomsday Valuation.

or that of any of the Ryots, subordinate to his authority, unless summoned on some extraordinary occasions by a special writ applicable personally to himself. And these appear to me to be all the real privileges of a Zemindar; making up, with the answer to the two preceding queries, the total of his actual jurisdictions, rights, and privileges.

Qu. 4th. What are the real jurisdictions, rights, and privileges of Talookdars?

This description of land-holders differs only from the Zemindar perhaps in the form of written tenure, the comparatively inconsiderable extent of territorial jurisdiction, and non-specification of Nancar rights, compensated however by two extraordinary privileges. In Bengal the proper acknowledged class of *Talookdars*, unnecessarily distinguished by the term *Huzoory*, as paying their rents immediately into the Khalsa Shereefa, though very numerous, are confined to the *Chucklebs* of *Moorshedabad* and *Houghly*, and collectively assessed on the original rent-roll for no more than about *ninety-five thousand rupees*. I have not been able to ascertain precisely, whether any of them hold their lands by *Dewanny Sunnud*, or only by *Pottah* and a copy of the *Crown rental*; but they were all rich, or favoured individuals, in the neighbourhood of the principal Muffulman capitals, who having obtained small territorial grants, the value of which being completely ascertained, were then to be rated at a fixed annual assessment, subject to no future increase; and as they had probably made some pecuniary compensation by way of purchase of possession, so with the privilege of being exempted from Zemindary jurisdictions, they have also enjoyed the peculiar one of transferring by sale their right of property, though only with permission of the Dewanny representative on the spot. There is, indeed, another description of Talookdars of late brought forward on the Khalsa records, under the denomination of *Muscoory*, paying the public dues in like manner as those already described, but to the Zemindar, (who might, unauthorisedly, have presumed to constitute the tenure) instead of to Government. These, however, do not appear to have been recognized before the Company's Administration, or considered in any other light than as Ryots, holding, in the usual forms of a Pottah or indefinite lease, a perpetual right of occupancy, while complying with the annual demands of the Sovereign.

Qu. 5th. What are the real jurisdictions, rights, and privileges of Jageerdars?

Under this latter designation, in the *Soubah* of *Babar*, where it alone may be said to exist within the Company's territories, three subsidiary distinctions are to be made; *first*, the holders of simple Jageers or military Fiefs, in the nature of an assignment of valued territory during pleasure, though in common eventually for life; with *Aumildary* jurisdiction as the substitutes of Government, in assessing and levying the full actual rent, according to established usage and the laws of the Exchequer; reserving

ving however any *Towfeer* or profitable increase of the *Aufil*, or standard valuation of assignment, to their proper use, during the term of grant; or holders merely in the nature of a temporary alienation of a specific portion of the public revenue, issuing from certain lands, to support the dignity and personal feudal services of a *Munsubdar*, with a stated number of followers. Secondly, *Enaumdars*, or holders of the charitable or religious donations of *âymâ*, *Muddedmasb*, &c. either in lands or money, like *Jageerdars*, but free of service; and thirdly, *âltumghadars*, possessors of heritable gifts of land, or perpetual alienations of rent in very small allotments, sometimes conferred by the Emperor himself on favoured individuals, exempting them from every kind of public incumbrance. The jurisdictions, rights, and privileges of the former, are specifically ascertained, such as they are, in the terms of their *Sunnuds*, issuing always from the *Duster* of the *Bukhsî*, or commander in chief of the imperial troops; as in like manner, are those of the two latter ascertained, only by special royal *Firmauns* under the sign manual; forms which must surely invalidate all such bestowed under the Company's Administration.

Having thus discussed the first general head of inquiry, for the purpose of ascertaining the most important rights of Zemindary subjects in territorial property; the next in order involve the highest rights of despotic sovereignty, in the exaction or limitation of revenue, to ascertain the true foundation of alledged grievances, under oppressive demands of the Company's Administration, by comparison of the standard at which these demands were established in, the moment of territorial acquisition on grant of the Dewanny* from the Mogul, with that established in 1784, being nineteen years afterwards, when Parliament enjoined an investigation into the causes of complaint, and thereby afforded the probable grounds of the following queries, viz.

Qu. 6th. What were the tributes, rents, and services which all and singular of the aforementioned classes of land-holders, whether Zemindars, Talookdars, or Jageerdars, were bound to render or perform to the Sovereign power?

The article of tribute is of small importance, being confined, as properly understood, to the *Rajah* of *Cooch-Beybar* who is rated for a moiety of his income, with the mountaineers of *Ramgur*, &c. in the Soubah of Bahar, paying perhaps as much more in amount, and making in the whole scarcely an object of a lack and a half of rupees annually. *Rents* are alone applicable to official Zemindars and Talookdars, and constitute the whole revenue, ordinary and extraordinary, of every Government in India, under the general head of *Mâl* or land-rent, and *Sair* or variable duties; the former when calculated in money, being about nine-tenths of the whole, drawn from the *Rebba*, or fourth of the gross produce of the soil shared with the Ryots, after deducting

* 1765.

near *twenty* per cent. from this proportion to defray the whole *Mosuffil* expence of collection through Zemindary agency. This, I venture to affirm to have been, and still to be generally the true nature of the rents due to the State from the land-holders in question; and not as erroneously understood more recently in Europe, agreeable to the common usage there, a portion of such rents paid in the first instance to the Zemindar as proprietor, and claimed by the Sovereign afterwards from him, as the price of protection. The principle here advanced is clearly and positively laid down in the published financial constitutions of the Mogul empire, first instituted by *Tamerlane*; adopted subsequently with some variation in the mode by the Emperor *Akber*, (though the English translator of his institutes, who has acquired so much deserved applause from the performance generally, appears in this particular, probably owing to a faulty original manuscript, to have conveyed imperfectly the proper meaning of the text;) and since, universally received throughout Hindostan; as may be proved from history, Firmauns, or imperial edicts, with actual practice, as the grand legislative principle of finance. Accordingly, it served as the ground work of the *Toomar Jumma* of *Toorel Mull*, and every subsequent improved rent-roll, denominated *Ausil*, framed from that time forward to the present day, for one and all the *Soubahs* of the empire; as seems to have been very correctly ascertained many years since, by the intelligent author of "An inquiry into the nature and causes of the wealth of nations, in stating the Sovereigns proportion of the land rent in India at *one-fifth* of the produce; which is equal exactly to the *Rebba* or *fourth*, after deduction of 20 per cent. for ordinary charges. The amount of this *Ausil* or standard assessment, including formally in law the rents due from such territorial jurisdictions as were committed in trust to Zemindars, and which seems to be the grand point in question now, to determine the object of Parliament, as well as of the Board's present investigation, can only authoritatively be ascertained by inspection of an authentic original rent-roll prior to the acquisition of the Dewanny, the particulars of which should be conformable to the *Zymn*, or contents of all the *Sunnuds* for lands assigned from the *Khalsa* and *Jageer* Duffers. In *Babar*, where the constitutional forms of the empire in the yearly exaction of rent have been pretty regularly observed, the *Ausil Jumma** is the only actual standard in rating the dues of Government; and in 1765, on acquisition of the Dewanny this rental, clear of charges, with many *Jageer* assignments of recent unconstitutional grant, amounting together to about twenty lacks of rupees incumbrance on the public revenue, exceeded *sixty-four* lacks of rupees neat income; whereas in 1784, the clear rent-roll of the same districts, as realized to the Exchequer, was not more than *thirty-seven* lacks, including five lacks paid up of the preceding year's balances, and after

* Formed about the year 1752.

deducting *eight* lacks additional provincial charges of management. But in Bengal the *Aufil Jumma** is merely the established formal valuation of rent for the purpose of drawing out *Sunnuds* for assigned territory, or as a standard for proportioning rateably, the increased demands of the State under the denomination of *Aboab*, which from the time of *Jaffier Khan*, in the beginning of the present century, until the cession of the Dewanny, became the general rule of assessing *Zemindary* jurisdictions, instead of improving the *Aufil* periodically, by the more constitutional mode of *Huflabood* investigations throughout the lesser measured divisions of *Purgunnabs*. The amount, however long fixed and regularly paid into the Exchequer, clear of all charges, under the forms of original and increased assessments until the year 1765, inclusive of the full *Jageer* receipts then consolidated with those of the *Khalsa* and *Aboab* Dufters, appears to have been rated for the whole *Soubah* at more than *two Krore* and a half of *Sicca* rupees, annually; whereas in 1784, the same lands did not return to Government neat, within a *Krore* of rupees, the sum of the former rental, while the extraordinary expence necessarily incident to a foreign superintending agency, can never authorize a deduction to be made from the latter income, exceeding in all *twelve* lacks.

If this comparison then be just, or nearly so, instead of there being any foundation in truth for the alledged grievances of land-holders, under the oppressive exactions of the Company's Administration, it will appear that they have been improperly, unknowingly, or imperceptibly exonerated of the lawful established dues of rent to the Sovereign power in a period of nineteen years, to the amount at least of *one million sterling* annual Revenue, or one third of the original standard of assessment in the moment of territorial acquisition. Nevertheless, if such a defalcation, however inexpedient, had really been attended with a diminution of burthen to the great mass of the people, assessed for the rents of Government through the agency of *Zemindars*, it would at least have been a consolation to the Company under their own pecuniary distresses in maintaining a war for possession of their dominions, that they had afforded a relief to the country proportionate to the public wants. But it becomes a lamentable aggravation of the loss, when it is notoriously known, that instead of easing the *Ryots* by a remission of former demands, all these have probably been exacted with rigour by uncontrouled, relentless land-holders and farmers, besides further *new* and unauthorised *Aboabs* levied on various pretences from the same land; while the proper sources of Revenue have been so much fraudulently reduced by unconstitutional alienations; reduction collusively, or from favour, of stipulated rents, or more direct *Zemindary* usurpations; that the present actual collections of the Sovereign may be a racked rental on the whole of the territorial funds left, particularly within the smal-

* Formed in 1722.

ler jurisdictions, the possessions of which might not have been sufficiently powerful to acquire indulgencies; and while under a continuance of the same system all these evils remain unchecked, there appears a moral impossibility, unless by violence, of ever extending the ordinary established resources of finance, whatever may be the exigencies of Government, beyond stated formal dues, as hath been very recently experienced in the rebellion at *Benares*, but by the Indian mode of an accumulation of surplus income. Besides, however, the annual rents of Zemindars, they were bound under Mogul Government to render a *Peshcush* or fine, on obtaining or renewal of their Sunnuds, or chartered rights of privileges. In Bengal, this amount on an average of years, was formerly about *five* lacks of rupees; now it is reduced to little or nothing.

Services, as properly understood in Hindostan, were alone to be performed by the class of land-holders or feudatories, called *Jageerdars*; and the nature with the extent of the service required, are formally ascertained by Sunnuds of investiture of the Fief, bestowed by the Sovereign, in stating the number of *Horse* to be prepared for the field; which, with the personal attendance of the Jageerdar himself, whenever the Royal Standard was hoisted by the *Nazim* of the province, constituted the burthen of his Services. The effective number of Cavalry, however, seldom amounted to a third of that specified, as nominally maintained in terms of the grant; and perhaps a more constitutional positive rule cannot now be referred to, than that recently insisted on by the present *Vizier*, from the Rohillah chief Fyzoola Khan, in proportioning the quota of troops to be actually forth-coming, to the valued rent of his Fief, fixed at fourteen lacks, seventy-five thousand Rupees. According to this standard, the *Jageerdars* of *Babar*, if the legality of their pretensions could at all be admitted, for such alienations as have been made in their favour, or usurped by themselves since acquisition of the Dewanny, might fairly be rated for *four thousand* effective Horse; making no account of the real or fictitious grants of *Altumgha* and *Mudded-masfi*.

Qu. 7th. By what rule or standard, such jurisdictions, rights, and privileges of Zemindars, &c. or such tributes, rents, and services, as they were bound to render or perform to the Sovereign power, were, or ought severally to be regulated?

The answer to this query is detailed necessarily in the observations subjoined to all the preceding, whether the principle, measure, or fact, be the object of inquiry, and charters, original rent-rolls, edicts, history, or authentic documents, with the notorious admitted usage of the country, more especially in the forms of settling the annual Bundobusty agreements for the Sovereign dues of rent, are indicated as the truest medium of genuine information. It seems only further necessary to add, that the proper standard of revenue exactions appears to be that which the present rulers found established, or universally acquiesced in, at the moment of acquiring their

dominions under the laws and constitution of the Mogul empire, from which alone they derive formally their rights; unless it can be proved that the demand now, from a change of circumstances, would be unjust. For as to the rule of ancient Hindoo Governments, prior to the Mahomedan conquest seven or eight hundred years ago, it surely can have no influence in deciding the question. As well might we in England pass over Doomsday-book, and recur to the period of Saxon Administration, to fix the principle or amount of expedient, modern Revenue, as in Hindostan to overlook the spirit of Mogul institutions of finance, serving as the ground-work of the original, and all subsequent assessments or rent, either virtually, or in form. Nevertheless, it may here be observed, that throughout the few Hindoo principalities, which to this day have maintained a greater or less degree of independence, under the prevalence of the Mussulman arms, the same universal principle adopted by the Moguls, in sharing with the peasantry in the gross produce of the soil by the agency of official Zemindars, or farmers-general, seems also to have been the rule of Hindoo Sovereigns; being, when rents were paid, as then for the most part, in kind and simple necessities of life, an equal division of the yearly crops between the Prince and Ryots; though the proportion hath been since variously established in different districts under the succeeding equitable more civilized Government of the Imperial House of Timur, according to progressive improvements in agriculture. Thus, the Rajah of *Tanjore* exacts through his managers, a half of the annual produce of his country, and further burthens the moiety* of the peasantry with one-fifth, for charges of collection on the whole: and when the descendants of the Royal Family of Orissa were more anciently, and in part recently dispossessed of their territorial inheritances in the Northern Circars of Cicacole, &c. the rule of levying the dues of the State was found to be the same; a few of the former Hindoo managers were retained in their employments as *Desmooks*,† or official Zemindars; and the conquering Sovereign only superseded or entered into the rights of him dispossessed. But in modern, upstart Hindoo Governments, raised on the ruins of the Mogul empire, the financial constitutions of the latter are generally adhered to.‡

I have the honour to be,
Gentlemen,

Your most obedient, and most humble Servant,

Calcutta, March 1, 1787.

(Signed)

J. G. Chief Serrishtadar.

* The Peasants Moiety of the Produce.

† Chowdries.

‡ The title of *Liege-Lord*, given to the Zemindars, in terms of the Board's requisition, is not taken notice of by the Serrishtahdar, as he could not otherwise have avoided contradicting strongly, and shewing the palpable absurdity of the ideas and language used by his employers in England, to their servants abroad, in wording their orders; which would have appeared equally unbecoming and unnecessary in respect to them; for however unfounded and erroneous the application of *Liege-Lord* might be, it is certain that the original mistake and its consequences were alone imputable to their servants.

SUNNUD for the Zemindary of the Honourable East-India Company's Lands, given under the Seal of the Nabob Allow ô Dowla, Meer Mahomed Saddock Khan Behauder, Affud Jung, Dewan of the Soubah of Bengal.

TO the Muttasfeddees for affairs for the time being and to come, and Chowdries, and Canongoes, and inhabitants, and husbandmen of the Kiffmut Purgunnah of Calcutta, &c. of the Circar Sautgaum, &c. belonging to the Paradise of Nations, the Soubah of Bengal. Be it known, that in consequence of the Ferd Sawal, signed by the glory of the nobility and Administration, Sujah ul Mulck, Hossam ô Dowla, Meer Mahomed Jaffier Khan Behauder, Mahabut Jung, Nizam of the Soubah, and the Ferd Huckeekut, and Muchulca, signed conformably thereto; the forms of which are herein fully set forth. The office (Khidmut) of the Zemindary of the Purgunnahs above-written, in consideration of the sum of twenty thousand one hundred and one rupees (20101) Peshcash, &c. to the Imperial Circar, according to the indorsement, from the month Poofs (anno 1164) in the year eleven hundred and sixty-four of the Bengal æra, is conferred upon the noblest of merchants, the English Company, to the end that they attend to the rites and customs thereof, as is fitting; nor in the least circumstance neglect or withhold the vigilance and care due thereto: that they deliver into the Treasury, at proper times, the due rents of the Circar: that they behave in such manner to the inhabitants and lower sort of people, that by their good management the said Purgunnah may flourish and increase: that they suffer no robbers nor house-breakers to remain within their districts, and take such care of the King's highways, that the travellers may pass and repass without the least molestation: that (which God forbid) if the effects of any person be plundered or stolen, they discover and produce the plunderers and thieves, together with the goods, and deliver the goods to the owners, and the criminals to condign punishment; or else, that they themselves be responsible for the said goods: that they take especial care that no one be guilty of any crimes, or drunkenness within the limits of their Zemindary: that after the expiration of the year, they take a discharge, according to custom;* and that they deliver the accounts of their Zemindary, agreea-

* This is certainly a mistake, either in the original, or the translation; though more probably the latter, in consequence of not understanding the technical terms occurring in this place. There are no words in the legal invariable form of a Sunnud equivalent to those here inserted, viz. "That after the expiration of the year, they take a discharge, according to custom." But in the Persian idiom, the following, or words to the same effect, are essential to every proper Sunnud: *Baid Mujmil akher Sal, Muscoorat Nancar, o'Ghyra moaffick mamool, mujira be-girud*; which may be rendered in English, *In realizing the collections at the end of the year, they are to take credit to themselves, according to custom, for their established allowances*; particularly specified in the Khalsa record, called the *Muscoorat*, or memorandum, under the heads of *Nancar, &c.*

ble to the stated forms every year, into the Duftecana of the Circar: and, that they refrain from demanding the articles forbidden by the Imperial Court (the Asylum of the World).

It is their (the Muttasfeddees, &c.) duty to look upon the said Company as the established and lawful Zemindars of those places, and whatsoever appertains, or is annexed to that *office*, as their right; in this particular be they strictly punctual.

Dated the first of Rabbi ul Sauni, in the fifth sun (year) of the reign.

LET THE INDORSEMENT BE WROTE.

Particulars of the Indorsement. (Zymn.)

In consequence of the Ferd Sawal, signed by the glory of the nobility and Administration, Sujah ul Mulck, Hossam ô Dowla, Meer Mahomed Jaffier Khan Behauder, Mahabut Sung, Nizam of the Soubah, and the Ferd Hucceekut, and Muchulca, signed conformably thereto; the forms of which are herein fully set forth. The *office* of the Zemindary of the Kiffmut Purgunnah of Calcutta, &c. of the Circar Sautgaum, belonging to the Paradise of Nations, the Soubah of Bengal, in consideration of the sum of twenty thousand one hundred and one rupees (20101) Peshcash, &c. to the Imperial Circar, from the month Poofs (anno 1164) in the year one thousand one hundred and sixty-four, of the Bengal æra, is conferred upon the noblest of merchants, the English Company.

27 Mahals.

Deroobuff
15 Mahals

Kiffmut
12 Mahals.

The amount, according to the account signed by the Canongoes of the Soubah.

Form of the Sign Manual.

BE THE SUNNUD GRANTED.

Form of the Ferd Sawal.

The Zemindary of the Kiffmut Purgunnah of Calcutta, &c. of the Circar Sautgaum, &c. belonging to the Paradise of Nations, the Soubah of Bengal, having been conferred

on the noblest of merchants, the English Company, the aforesaid Company represent, that the inhabitants will not be satisfied without the grant of a Sunnud; wherefore they desire that the Sunnud may be graciously allowed them; for which they agree to pay the sum of twenty thousand one hundred and one rupees (20101) Peshcash, &c. to the Imperial Circar. In this particular what are your commands?

27 Mahals.

Deroobuff
15 Mahals

Kiffmut
12 Mahals.

The amount, according to the account signed by the Canongoes of the Soubah.
Rupees 222,958, 10, 12, 3.

N. B. This is wrote by the Royroyan.

Kiffmut Purgunnah of Calcutta, &c. of the Circar Sautgaum, in the districts of the Chuckla of Huglhey,

26 Mahals.

Deroobuff
15 Mahals.

Kiffmuttea
11 Mahals.

Amount 220166, 14, 10, 1.

Kiffmut Purgunnah of Calcutta, Circar Sautgaum.

Division 16 Annas.

Mahal Kiffmuttea.

Amount 28,482, 6, 13.

Belonging to the Company, 28,361, 8, 10, 1.

Ditto Ramcunt — 120, 13, 2, 3.

Kiffmut Purgunnah of Mugra-Circar Sautgaum.

Division 16 Annas.

Mahal Kiffmuttea.

Amount 24,504, 13, 16, 1.

Purgunnah

Peshcash of the Imperial Circar, &c. 20,101 Rupees.
Vizier's Fees. 3000
Nexzarana Soubahdary. 5000
Peshcash of the Imperial Circar. 12,101

On the 15th of Rabbi ul Saani, 5th Jun, a copy was entered in the Dewanny Book. D.

Purgunnah of Khaffipoor — Circar Sautgaum.

Division 16 Annas.

Mahal Deroobust.

Amount, 3,337, 3, 2.

Purgunnah of Meidenmull — Circar ditto.

Division 16 Annas.

Mahal Deroobust.

Amount, 22,199, 5, 5.

Purgunnah of Berryhattee — Circar ditto.

Division 16 Annas.

Mahal Deroobust.

Amount, 6,149, 4, 13, 3.

Purgunnah of Ekktiarpoor — Circar ditto.

Division 16 Annas.

Mahal Deroobust.

Amount, 7,923, 1, 8.

Purgunnah of Deccan Saugur — Circar ditto.

Division 16 Annas.

Mahal Deroobust.

Amount, 60, 7, 12, 2.

Purgunnah of Shahnagur — Circar ditto.

Division 16 Annas.

Mahal Deroobust.

Amount, 283, 7, 14.

Purgunnah of Azimabad — Circar ditto.

Division 16 Annas.

Mahal Deroobust.

Amount, 10,000.

Purgunnah of Ghur — Circar Saleemabad.

Division 16 Annas.

Mahal Deroobust.

Amount, 7,420, 9, 15.

Purgunnah

Purgunnah of Moodagotcha — Circar Saleemabad.

Division 16 Annas.

Mahal Deroobuff.

Amount, 31,793, 10.

Purgunnah of Peetcha Kollie — Circar ditto.

Division 16 Annas.

Mahal Deroobuff.

Amount, 3,129, 4, 15.

Purgunnah of Karee Juree — Circar ditto.

Division 16 Annas.

Mahal Deroobuff.

Amount, 562, 8.

Kiffmut Purgunnah of Manpoor — Circar ditto.

Division 16 Annas.

Mahal Kiffmuttea.

Amount, 8,947, 10, 1, 1.

Belonging to the Company 8,856, 3; 1.

Ditto Ramcunt — 91, 9, 18.

Kiffmut Purgunnah of Paikan — Circar ditto.

Division 12 Annas.

Mahal Kiffmuttea.

Amount, 6,787, 10, 6, 3.

Kiffmut Purgunnah of Ameerabad — Circar ditto.

Adjacent to Chitpoor.

Division 3 Annas.

Mahal Kiffmuttea.

Amount, 3,650, 10, 9.

Kiffmut Purgunnah of Havelushehr — Circar ditto.

The village of Seenderpoor.

No division.

Mahal Kiffmuttea.

Amount, 323, 11, 8.

On the 12th day of Rabbi ul Sanni, a Copy was entered in the books of the Government (G. Huzoor, or the presence.) H.

Kiffmut

Kissmut Purgunnah of Mahomed Ameepoor — Circar Saleemabad.

The village.

No division.

Mahal Kissmuttea.

Amount, 184, 5, 10.

Kissmut Purgunnah of Mobai, Salt and Wax, Circar ditto

No division.

Mahal Kissmuttea.

Amount, 16,702, 13, 1.

Purgunnah of Hattiagur — Circar ditto.

Division 16 Annas.

Mahal Deroobust.

Amount, 22,199, 7, 19, 3.

Purgunnah of Meida — Circar ditto.

Division 16 Annas.

Mahal Deroobust.

Amount, 4,199, 14, 10.

Purgunnah of Akbarpoor — Circar ditto.

Division 16 Annas.

Mahal Deroobust.

Amount, 2,228, 15, 15.

Purgunnah of Shahpoor — Circar ditto.

Division 16 Annas.

Mahal Deroobust.

Amount, 3,470, 12, 2, 2.

Kissmut Purgunnah of Aboab Fouzdarry, &c. Circar ditto.

No division.

2 Mahals Kissmuttea.

Amount, 1,204, 12, 18, 2.

Kissmut Purgunnah Aboab Fouzdarry, and Peshcash.

Canongo 2 Mahals.

Amount — — 1174, 11, 16, 3

Bherjy (transferred) — 30, 1, 1, 3

Sairs, Hattiagur and Meida, and Meidonmul, and Moodagotcha, belonging to Coot

Ekhtiarpoor.

Division 3 Annas, 11 Gundas.

Mahal Kissmuttea.

Amount, 4501.

L

Kissmut

Kissmut Purgunnah of Bellia Busseindarry, Circar Saleemabad, named Sahebnagur, in the districts of the Chuckla of Burdwan, containing the Mouza Bhilla, and all the lands lying on the East Side of the River Ganges.

Division 10 Annas.

Mahal Kissmuttea.

Amount, 2791, 11, 12, 2.

Form of the Sign Manual.

After the receipt of the Muchulca and Zaminee, according to custom.

BE THE SUNNUD GRANTED.

Form of the Ferd Hucceekut.

In consequence of the Ferd Sewal, signed by the glory of the nobility and Administration, Sujah ul Mulck, Hossam ô Dowla, Meer Mahomed Jaffier Khan Behauder, Mahabut Jung, Nazim of the Soubah, the form of which is herein fully set forth, the office of the Zemindary of the Kissmut Purgunnah of Calcutta, &c. of the Circar Sautgaum, &c. belonging to the Paradise of Nations, the Soubah of Bengal, in consideration of the sum of twenty thousand one hundred and one rupees (20,101) Peshcash, &c. to the Imperial Circar, is conferred on the noblest of merchants, the English Company, who have delivered a Muchulca and Zaminee into the books and petition for the Sunnud. In this particular, what are you pleased to decree?

Form of the Ferd Sewal and Particulars of the Mahals have been written above.

Peshcass of the Imperial Circar, &c. 20,101 rupees.

Peshcass of the Circar. Nezzaranna Soubahdary. Vizier's Fees. 3000 Rupees.

5000 Rupees.

12,101 Rupees.

27 Mahals.

Deroobust

15 Mahals.

Kissmuttea

12 Mahals.

Amount according to the account signed by the Canongoes of the Soubah.

Rupees 222,958, 10, 2, 3.

Form of the Sign Manual.

IT HAS BEEN VIEWED.

Form

Form of the Muchulca, dated the _____

WE, the English Company, do declare, that whereas the office of the Zemindary of the Kishmut Purgunnah of Calcutta, &c. of the Circar Sautgaum, &c. belonging to the Paradise of Nations, the Soubah of Bengal, in consideration of the sum of twenty thousand one hundred and one rupees (20,101) Peshcash, &c. to the Imperial Circar, from the month Poofs (anno 1164) in the year eleven hundred and sixty-four of the Bengal æra, has been conferred on us to the end that we attend to the rites and customs thereof, as is fitting; nor in the least circumstance neglect or withhold the vigilance and care due thereto. That we deliver into the Treasury, in the proper times, the due rents of the Circar. That we behave in such manner to the inhabitants and lower sort of people, that by our good management the said Purgunnahs may flourish and increase. That we suffer no robbers nor housebreakers to remain within our districts, and take such care of the King's highways, that the travellers and passengers may pass and repass without fear or molestation. That (which God forbid) if the effects of any person be plundered or stolen, we discover and produce the robbers or thieves, together with the goods, to the owners, and the criminals to condign punishment; or else, that we ourselves be responsible for the said goods. That we take especial care, that no one be guilty of any crime, or drunkenness within the limits of our Zemindary. That after the expiration of the year, we take a discharge, according to custom;* and that we deliver the accounts of our Zemindary, agreeable to the stated forms, every year into the Duffercana of the Circar; and that we refrain from demanding the articles forbidden by the Imperial Court (the Asylum of the World.) For this reason we have given this writing as a Muchulca, that upon any occasion recourse may be had thereto.

27 Mahals.

Deroobust.

Kishmuttea.

15 Mahals.

12 Mahals.

Amount, 222,958, 10, 2, 3.

Form of the Sign Manual.

IT IS ACCEPTED.

* This being the counterpart of the grant, or patent of appointment, the same mistake is observable here, as remarked in the note on the first page of the Sunnud.

Form of the Tomfook Hazier Zaminee, dated —

I —————

Do declare, that whereas the office of the Zemindary of the Kishmut Purgunnah of Calcutta, &c. of the Circar Sautgaum, &c. belonging to the Paradise of Nations, the Soubah of Bengal, has been conferred on the noblest of merchants, the English Company; I, being appointed the personal security for the said Company, with the Circar, do agree, and give this writing, that the aforesaid Company shall be present and execute the functions of their Zemindary. If they shall absent themselves, I will make them appear; but if at any time I am not able to make them appear, I will be responsible for their compact. For this reason I have given this writing, as a Tomfook Hazier Zaminee, that upon any occasion recourse may be had thereto.

Form of the Sign Manual.

SIGNED.

Form of the Agreement for the Peshcass, &c. to the Imperial Circar.

Account of the agreement for the Peshcass, &c. made for obtaining the grant of the Sunnud for the Zemindary of the Kishmut Purgunnah of Calcutta, &c. of the Circar Sautgaum, &c. in the name of us, the English Company, for the year 1165 of the Bengal æra.

20,101 Rupees Peshcass.

Peshcass of the Imperial Circar 12,101.

Nazzarana Soubahdary 5,000 Rupees.

Vizier's Fees.

3,000

Rupees, 222,958, 10, 2, 3.

Mem. Here follows, in the original, a description of the several Purgunnahs as before specified.

Note. The *Perwannah* from the Nabob Jaffier Ali Khan, for possession of the 24 Purgunnahs of Calcutta, &c. appears to have been granted to the Company in December 1757; but the *Sunnud* was not made out and ratified at Delhi, until the following year. The King's *Firman* converting the Zemindary tenure into an *Altumgha*, or perpetual holding, is dated 12th August 1765. Lord Clive's *Munsuf Titles* were conferred

ferred on him by the King in 1757; but his *Jageer*, comprehending the Ground Rent of the 24 Purgunnahs of Calcutta, was not obtained from the Nabob by *Perwannah* before the 13th of July 1759; nor confirmed to his Lordship by *Firman* from the King, until the 12th of August 1765, when the perpetual reversion of it to the Company, after the expiration of about nine years from that date, was in like manner, and in the same instrument confirmed.

No. III. B.

*Copy of a Sunnud under the Seal of the Nabob Serfrax Khan, Dewan of the Soubah of Bengal.**

BE it known to the Mutsuddies and Managers, both present and future, the Canon-goes, the Muccud-dims and Ryots of the Purgannah of *Rajeshahy*, &c. in the Soubah of *Bengal*, the Paradise of Regions, that,—in compliance with the written request (*Ferd Sawal*) transmitted under the signature of the eminent and noble Shujah ul Dowlah Mowtemunul Muluc, Shujah ul Deen Mahomed Khan Bahader Affid Jung, Nazim of the Soubah, and in conformity to which the *Ferd Hackeekut* and *Mutchulca* having also been duly signed agreeably to the several forms herein set forth,—the office of *Zemindar* of the abovementioned Purgunnahs, from the demise of the late *Raum Jewan*, together with the obligation of *Peshcush*, the balances and annual assessment of the said Purgunnahs as stated in the endorsement, (*Zymn*) shall devolve upon the distinguished of his family *Raum Kaunt*, the adopted son of the Defunct, who discharging faithfully according to custom the duties of that office, shall not neglect even the most trivial cares or attentions belonging to it; he shall remit the *Peshcush*, &c. and the balances in stated instalments to the Treasury, and realize the Revenues, (*after taking credit to himself for the Muscoorat Nancar, &c.*) from year to year in the customary manner, and at the usual seasons; conducting himself towards the Ryots and inhabitants in

* Here the great Dewanny seal of the Soubah is affixed, and at the end of the deed, the *Byz*, or signature of the Dewan should appear.—It is an Arabic word that passeth for a mark, composed of four letters, and signifying an egg; perhaps adopted as the symbol of originality and entireness, or completion.

The signatures to all the other forms, copies of which are exhibited on the back of the deed, should precede the writing, and indicate the ratification, orders, or inspection of the Prince, or some of his Ministers.

The marginal notes and initials shew the dates of registration in all the different offices of government, through which the instrument in its various parts must pass, before final execution, in prefixing the great Seal of the Royal Exchequer of the Soubah.

general in a conciliating manner, and being indefatigable in the expulsion and chastisement of the refractory—he shall be careful that no thieves, highwaymen, or disturbers of the public peace, take shelter within the limits of his jurisdiction, and he is otherwise to exert his endeavours to promote the comfort and security of the Ryots, the increase of cultivation, population, and the Revenue.—He shall be attentive to the protection of the high roads, that travellers may pass and re-pass without danger or molestation; but if a robbery should be committed, he shall produce the perpetrators with their booty; which shall be restored to it's owner, and the delinquents given up for punishment; if he fails to produce the culprits, he shall consider himself responsible for the amount plundered. He shall take especial care, that no individual within the boundaries of his Zemindary shall practise any unlawful deeds or drunkenness, and he is strictly forbidden from levying any Aboabs (exactions) prohibited by the Imperial Edict. He shall transmit the requisite accounts of his district in the usual manner, signed by himself and the Cannongoes of the Soubah to the public Exchequer. Therefore, let the abovementioned persons look upon him as established Zemindar, exercising the functions of that station, and regard the papers under his signature as valid. Considering the above as positive, let them act accordingly. Given this day, the 27th of the month Ramzaun ul Mobaric, the seventeenth year of the reign.*

Forms of Signature on the Zymn are,

I. LET THE ZYMN BE WRITTEN. II. SEEN.

Particulars of the Zymn or Inventory.

In conformity to the requisition (Ferd Sawal) under the signature of the high and noble Shuja ul Dowla, Mowtemein Muluc Shuja ul Deen, Mahomed Khan Bahader Affed Jung, Nazim of the Soubah, accompanied by an account of particulars (the Ferd Hackeekut) and Muchulca likewise signed, according to the form herein set forth, the office of the Zemindary of the Purgannah of Rajeshahi, &c. in the Soubah of Bengal from the death of the late Raum Jewan, together with the obligation for Peshcush, the balances and annual revenue of these Purgunnahs as hereafter particularly specified, is conferred on Raum Kaunt, the adopted son of the deceased.

Mahals 164, viz.

Deroobust, or whole Purgunnahs, 96. Kissimutteah or portions, 68.

Of which the standard Jumma or Rent is according to the account signed by the Cannongoes of the Soubah.

* Namely, of the reign of the Mogul Emperor *Mahomed Shah*, corresponding to the year 1735-6 of the Christian Era.

Form

Form of the Signature on the Ferd Sewal.

Let a Sunnud be granted for the appointment, transmitting intelligence thereof to the Court.

Form of the Ferd Sewal.

Raum Kaunt, the adopted son of Raum Jewan, late Zemindar of the Purgunnah of Rajeshahi, &c. in the Elysian Soubah of Bengal, transmitted a petition, agreeing to the payment of the Peshcush, the balances and annual amount of the Revenue of these Purgunnahs conformable to the detailed statement. He hopes to be favoured with the royal command for conferring the Zemindary on him from the demise of the late occupant. This being represented, and an account of particulars furnished, your orders are expected.

	Mahals	164.
Kisfmut	68.	Deroobust 96.

The form of Signature is thus,

IT HAS BEEN SEEN.

Form of the Petition of Raum Kaunt.

From the commencement of the Bengal year 1137,* subsequent to the death of Raum Jewan, your dependent has been raised to act in the capacity of Zemindar of the Purgunnah of Rajeshahi, &c. and henceforth with much assiduity collected the whole Revenue proceeding from both the Khalsa and Jageer lands till the year 1140. But the dependent Purgunnahs being dispersed in remote Chucklas contiguous to the possessions of powerful Zemindars, whilst your petitioner has not yet been favoured by a Sunnud, his want of authority, from a precarious establishment in the Zemindary, leaves the Ryots and frontier lands exposed to the oppressions of these Zemindars, which equally divert the attention of the Ryots from the operations of agriculture, and of the Gomastahs (his agents) from their duty in endeavouring to promote an increase of population. He therefore hopes to be honoured with a Firman or royal Sunnud, and Perwannah from the Soubadar and Dewan, for the Zemindary of the above Purgunnahs, which will be productive of infinite credit and advantage.

A. D. 1730.

1

In

In expectation of being favoured with a Firman and Perwannahs, the Peshcush, &c. of Government with the balances on the annual assessment, are agreed to conformably to the following statement:

30,56,703,12,2.	
The amount of the yearly Jumma Toomary (doomsday valuation) of the Khalsa and Jageer lands.	The Peshcush, &c. in hopes of obtaining a Firman and Perwannah.
18, 53, 325, 10, 11.	12, 03, 378, 1, 11.
The balance due from Raum Jewan.	Peshcush, &c.
1, 92, 378, 1, 11.	10, 11, 000.
Peshcush.	Nuzzerannah.
8, 17, 000.	Subadarry.
	167, 000.
	Huck ul Vizaret
	27, 000.
	To be paid by instalments.

Form of the Signature.

After taking a Muchulca, let a Sunnud be granted in the usual manner.

Form of the Ferd Hackeecut.

In compliance to the Ferd Sewal, signed by the most high and noble Shuja ul Dowla, Mowtemun ul Muluc, Shuja ul Deen Mahomed Khan Bahader, Affid Jung, Nazim of the Suba, (the particulars of which are expressed) the Zemindary of the Pergunnah of Rajeshahi, &c. in the Elyfian Suba of Bengal, from the demise of the late Raum Jewan, with the obligation for the Peshcush, &c. the balances and amount of the yearly assessment, agreeable to the particulars being assigned to Raum Kaunt (the adopted son of the deceased) he has accordingly applied for a Perwannah. With respect to issuing this Perwannah, after the receipt of the Muchulca and Caboleat according to custom, your orders will be adhered to.

[Here follows a repetition of the names and doomsday valuation of all the Pergunnahs or sub-divisions of the Zemindary, being one hundred and sixty-four in number, according to the Schedule, transmitted under the signature of the Canongoes, particularizing

ularizing the Khalsa and Jageer lands with their respective portions of the total original crown rent, and the amount of Peshcush, &c. to be liquidated by yearly instalments; agreed to in consideration of the extensive rights and privileges hitherto enjoyed by the officiating Zemindar on the precarious tenure of a temporary provincial writ, or the annual settlement of the Bundobust, but henceforth made permanent, eventually for life, by a Dewanny Sunnud, under sanction of the royal authority.]

These particulars, and the succeeding forms of Muchulca, &c. are here omitted as unnecessary; the former being drawn out in a similar detail of Pergunnahs and valued rent, as already exhibited in the Company's Sunnud for their Zemindary of the 24 Pergunnahs of Calcutta; and the Muchulca being the exact counterpart, (excepting the date) in terms of the present Sunnud to the Zemindar of Rajeshahi, given as an obligation on his part for the performance of the several duties enjoined by the tenor of his commission.

No. III. C.

Copy of a Sunnud under the great Dewanny Seal of the Honourable Company, given on the 20th Jumadial Sani, in the 13th year of the reign.

BE it known to the Mutsuddies of the State, both present and future, the Chowdries, Canongoes, Mucuddims, Ryots, and Farmers of the Purgunnah of Hoogla, &c. in the Sircar of Khaleefetabad, dependent on the Chuckla of Jeffore, in the Elysian Souba of Bengal, that in conformity to the Ferd Sewal, under the signature of the most high and noble Mowtemin ul Mulluc, Mobaricuddowla, Seyed Mobaric Ali Khan Bahader, Firoz Jung, Nazim of the Souba, accompanied by a signed Ferd Hackecut and Muchulca, the forms of which are herein set forth,—the office of Chowdry of the Kiffmut of the said Purgunnah, &c. from the period of Kishen Singh's dismissal, (Taghere) with the obligation for 2,001 Rupees Peshcush, &c. from the 1st of Rubbial Sani, in the 13th year of the reign, or the year 1178 of the Bengal Æra, is conferred on the distinguished Prawn Kishen Singh according to the Zymn; to the ends, that he may discharge the functions of that station in a proper manner, and conformably to custom, without neglecting the most trivial duties, and by his popular and engaging manner, preserve the affections of the Ryots and promote the prosperity of the Purgunnah; that he shall labour to increase the cultivation, the number of inhabitants, and the Revenue of the State; that he shall be attentive to the highways, so that passing and repassing may be safe for the traveller, and no complaints of thefts or robberies be preferred. But if, (which God forbid) the effects of any person should be plundered, they shall be produced together with the guilty person,

person, and after restoring them to their legal possessor, the culprit shall be delivered over to punishment, on failure of which he (the Chowdry) is to be responsible for the damage sustained. He shall be careful that no individual indulges in vice, or drunkenness; that the dues of Government be realized at the usual seasons; and at the expiration of the year, deducting his established allowances of Muscoorat, he shall transmit the usual vouchers to the State Duster, always refraining from the exaction of interdicted imposts. Let the above-mentioned persons, therefore, consider him as Chowdry of the Kistmut of said Purgunnahs, and the duties of that station as devolving on him. This is to be decisive. Written on the above date, (answering to the year 1771, A. D.) *Signature the Byz.*

Form of the Signatures on the Zymn.

I. SEEN. II. LET THE ZYMN BE WRITTEN.

Particulars of the Zymn.

IN compliance with the Ferd Sewal under the signature of the most high and noble Mowtemin ul Muluc, Mobaricuddowla, Seyed Mobaric Ali Khan Bahader, Firoz Jung, the Nazim of the Souba, accompanied by a Ferd Hackecut and Muchulca, signed likewise, agreeably to the annexed forms, the office of Chowdry of the Kistmut of the Purgunnah of Hoogla, &c. in the Sircar of Khalisetabad, &c. dependent on the Chuckla of Jeffore in the Souba of Bengal, from the dismissal of Kishen Singh, &c. with the obligation for 2001 rupees Peshcush, &c. to Government, from the beginning of the Bengal year 1178, or 11th of April, in 1771, is conferred on the distinguished and eminent Prawn Kishen Singh.

Form of the Signature.

LET A SUNNUD BE GRANTED.

Form of the Ferd Sewal.

IN consequence of the petition presented by Prawn Kishen Singh, and embellished by the sign manual, conformably to the accompanying form, the office of Chowdry of the Kistmut of the Purgunnah of Hoogla, &c. in the Sircar of Khalisetabad, dependent on the Chuckla of Jeffore, in the Elysian Souba of Bengal, from the dismissal of Kishen Singh, &c. is conferred on the distinguished and eminent Prawn Kishen Singh, who under an obligation for Peshcush, &c. to Government, to the amount of 2001 rupees, hopes to be favoured with a Sunnud, respecting which your commands are expected.

5 Mahals, whole and parts of Purgunnahs.

Deroobust or whole
One.

Kismutteah or divisions
Four.

The fixt Jumma according to the signed account of the Canongo of the Soubah.

Form of the Sign Manual.

LET A SUNNUD BE GRANTED.

Copy of the Petition from Prawn Kishen Singh.

TO the illustrious Nabob, health. From the gracious benignity of your Highness's slaves, I have been in the occupancy of the office of Chowdry of the Kismut of the Purgunnah of Hoogla, &c. in the Circar of Khalifetabad, &c. in the Soubah of Bengal, the Paradise of regions, from the period of Kishen Singh's dismissal, and now hope to be confirmed in the same, by favour of a Dewanny Sunnud.

11,654 4 12

Jageer lands,
14,37, 14, 1.

Khalfa lands,
10,216, 6, 11.

Conditional Jageer
Foujedary of the
Chuckla of Jessore
75, 12.

Jageer Circar
1362, 2, 1.

Kismut of the Purgunnah of Hoogla, &c. in the Circar Khalifetabad from the period of the dismissal of Kishen Singh and Lechminarrain.

4 Mahals.

Deroobust One.

Kismutteah Three.

Established Jumma,
6415, 14, 1.

Khalfa Sherefa,
4978.

Jageers,
1437, 14, 1.

M 2

Jageer

	Jageer Circar 1362, 2, 1.	Conditional Foujedary 75, 12.
Kissmut Purgunna Hoogla and Futtehpoor Two Mehals, Kissmutteah. Established Jumma of 3-4ths share of these divisions, 4,228, 7, 7.		Jeypoor one whole Purgunnah Khalsa land 2111, 10, 14.
Khalsa portion, 2,866, 5, 6.	Jageer Circar, 1,362, 2, 1.	
Kissmut Purgunnah Ahmedabad One Mahal. Kissmutteah Jumma of 3-4th share Conditional Jageer.	} 75, 12.	

Kissmut of the Purgunnah of Bilphuliah, in Circar Futtehabad, from the dismissal of Kishen Singh and Burjlol.

One Mhal Kissmutteah the proportion of 10 annas, or 10-16ths.
5,268, 6, 11 Khalsa land.

[Then follow all the other forms of the *Ferd Hackeskut*, the *Muchulea*, *Tomfook*, *Hazir Zaminy*, and *Cabooleat*, for the Peshcush, &c. which are omitted, as already set forth in the Company's Sunnud. It may, however, be observed, that one of the Canongoes is in this, as in most instances, the *Zaminy*, or personal security; and that the Peshcush is stated to have been thus appropriated, viz. *Peshcush* to the King or Government, 1000 rupees. *Nuzzeranah* to the Soubahdar or Nazim, 700; and *Huck ul Vizaret*, or dues of the Vizier, 300 rupees.]

No. III. D.

Copy of the Tujveiz Nama, written on the 1st of the Moon Rubbial Sani, in the 12th Year of the Reign, 1185. A. H. translated.

Copy of the Resolution of the Gentlemen of the Council of Murshedabad.

FROM the representation given in by the Naib Dewan (M. R. Khan) explanatory of the petition, the pretensions of the said Prawn Kishen Singh to the Zemindary of Hoogla are sufficiently ascertained, and the Gentlemen of the Council award him possession, more particularly as being a man of responsibility and fortune, the dues of Government will be collected without difficulty, and the situation of the district improved.

It is consequently resolved, that the Naib Dewan be desired to prepare a Sunnud, and that a copy of our proceedings, translated into Persian, and attested by the Seal of the Dewanny, be given to the said Prawn Kishen Singh.

Forms of the Superscription.

1st SEEN.

2d EXAMINED.

Jeloos 12th (A. R.)
1st Rubbial sani copied
in the Index.

(A. R.) 12th Jeloos.
1st Rubbial sani received
in the Dewanny Duster.

(A. R.) 12th Jeloos.
1st Rubbial sani deposited
amongst the public records.

No. III. E.

Copy of the Perwannah, written on the 12th of July 1775, Bengal Style.

BE it known to Prawn Kishen Singh, Talookdar of the Purgunnah of Hoogla, &c. that the fortunate season of Poonia, for the Bengal year 1182, in the Sudder of the Calcutta district, is fixed on the 12th of Sawon, on Tuesday, between the hours of nine and two in the day; and for the Mofuffil, the 4th of Sawon, on Monday. It is consequently ordered, that the Poonia for your Talook, take place on the day appointed,

pointed, after which you are to transmit to the presence, an account of the Kists (instalments) as settled. Consider this as peremptory. Written on the above date.

A. D. 1775,
22d July,
or 9th Affar 1132.
Copy received in
the Dewanny Duster.

A. D. 1775,
21st July,
or 9th Sawon.
Copy deposited
in the Duster.

No. III. F.

Copy of a Perwannah, and under the Seal of M. R. Khan Naib of the Soubah, and of the Dewanny, given on the 3d of the Moon Rubbial Sani, in the 12th Year of the Reign.

TO the Mutsuddies present and future, the Canongoes, Muccuddims, Ryots, and Farmers of the Purgunnah of Hoogla, &c. dependent on the Circar of Khalifetabad, &c. in the Elyfian Soubah of Bengal, know that the office of Zemindar of the said Purgunnah is conferred on the distinguished Prawn Kishen Singh, from the period of the dismissal of Kishen Singh. That conformably to his engagement, he shall discharge punctually the duties of his office, nor neglect even the most trivial precautions: that indefatigable in promoting the augmentation of the number of inhabitants, and amount of collections, he shall realize the Revenues at the stated periods: that he shall be attentive to prevent thefts or robberies within his limits, and protect the highways for the convenience and security of travellers; but if (which God forbid) the effects of any should be stolen or plundered, after producing the robber with the stolen goods, the latter shall be delivered to the rightful owner, and the first to punishment, on failure of which, to be answerable for the loss: that he shall permit no one to indulge in vice or ebriety; and, that at the expiration of the year, having completed the collections, he is to deduct his usual allowance of Muscoorat from that amount, but to refrain always from exacting the duties forbidden by the Imperial Court, and to be punctual in transmitting the requisite vouchers to the Exchequer Office. Let, therefore, his appointment to the Zemindary be acknowledged with all the authorities and privileges appertaining to that office; and let the papers authenticated by him be considered as valid for the said Purgunnah, where he is to be vested

in

in the established means of *subsistence* and *dwelling* (*Nancar* and *Khanabadi*.) Consider the above as decisive, and let it be executed accordingly. Written on the aforefaid date.

Particulars of the Zymn, being the only Forms observed on the Back of this Instrument.

The office of Zemindar of the Purgunnah of Hoogla, &c. in the Circar of Khalifetabad, &c. dependent on the Chucla of Jeffore, in the Soubah of Bengal, the earthly Paradise, from the period of Kishen Singh's dismissal, is conferred on the distinguished and eminent Prawn Kishen Singh.*

5 Mahals, Deroobust and Kiffmut.

The Kiffmut of the Purgunnah of Hoogla, &c.
in the Circar of Khalifetabad.

4 Mahals Deroobust and Kiffmut.

Kiffmut of the Purgunnah of Hoogla and Futtehpoor, in the proportion of 12 Annas. 2 Mahals Kiffmut.	Purgunnah of Joypoor, One Mahl Deroobust.	A. R. 12th (Jeloos) 3d Rubbial fani. Copy entered in the the Index.
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Kiffmut of the Purgunnah of Ahmedabad, in the proportion of 12 Annas. 1 Mahal Kiffmut.	A. R. 12th (Jeloos) 4th Rubbial fani, deposited among the State Papers.
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Kiffmut of the Purgunnah of Beelphulia, in Circar Futtehabad, in the propor- tion of 10 Annas. 1 Mahal Kiffmut.	A. R. 12th (Jeloos) 4th Rubbial fani, Copy received in the Dewanny Duffer.
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* This Perwannah was issued immediately after the Tujveeznama, passed in the Council at Murshedabad, and to operate until a Dewanny Sunnud should be procured, which might not be in less than a twelve-month, on account of its tedious forms.

No. III. G.

Copy of a Perwannah from the Soubadar Nujim ul Dowlah, given on the 15th Zilcadeh, in the 6th year of the reign, in 1765-6.

BE it known to the Mutfuddies present and future, the Canongoes, Mucuddims, Ryots, and farmers of the Purgunnah of Hoogla, &c. dependent on the Chucla of Jeffore in the Circar of Khalifetabad in Bengal, the elysium of the universe; that the office of Zemindar of the said Purgunnah is conferred on the distinguished and eminent Prawn Kishen Singh, conformable to his engagement for discharging punctually the duties of that station, without omitting the slightest minutiae; and behaving towards the Ryots, so as to render them grateful and happy, exerting himself at the same time to increase the population, till a span of land shall not remain uncultivated. He shall realize the assessment to the last *dam*, remitting his collections by stated instalments to the Treasury, and not leaving a single *direm* due by the Ryot. He shall be extremely attentive that no traces of thefts, nightly murders, or robberies appear within his jurisdiction; but if the property of any should be pillaged, he shall produce it, together with the culprit, and after restoring the former to its original possessor, deliver the latter over to punishment, or remain responsible for the detriment suffered. He shall guard the highways so effectually, that the traveller may find a secure passage and that every one may safely follow his business or avocation. He shall prohibit drunkenness and other illegal acts, and exact a penal obligation from venders of fire arms and powder, to prevent them from furnishing offensive weapons, balls, or powder to the mutinous or refractory. Let the abovementioned persons therefore acknowledge him as lawful Zemindar, and the Zemindary papers under his signature as valid; and considering the functions of that office as devolving on him, let them not deviate from his advice, as his approbation or displeasure is consequential. Regarding the above as peremptory let it be adhered to. Written as above.*

The

* In order to explain fully the occasions, force, and effect of this, with all the preceding writs relative to the Zemindary grant of the Purgunnah of Hoogla, &c. Appendix No. III C, D, E, F, and G. It is to be observed that the Perwannahs of the Soubadar and Naib Dewan, are termed *Dakbilly*, as necessary to give *possession*, after the *Tujvees nama*, or decree of Government, hath been passed, ascertaining the pretensions of the individual soliciting the Zemindary grant, and until the *Dewanny Sunnud*, which is to complete his rights, can be made out and obtained under all the formalities necessary to establish its validity. After that he is regularly summoned annually, (vide Appendix III. E) under the title of Zemindar or Chowdry, to attend the *Poonia*, or usual meeting of all such officers, or farmers general, to enter into new contracts or engagements with Government for the whole of the ensuing year's collections of Revenue rent from the Ryots, according to the established assessment in their respective jurisdictions.

Particulars of the Zymn.

The office of Zemindar of the Purgunnah of Hoogla, &c. dependent on the Chucla of Jeffore in the Souba of Bengal from the period of Kishen Singh's dismissal is conferred on Prawn Kishen Singh.

4 Mahals.

Kishmut of 12 Annas in the Purgunnah of Hoogla, &c. the Zemindary of Kishen Singh and Lechminarain.	The Purgunnah of Belph'hullia Deroobust.	A. R. 6th (Jeloss) 16th Zicadeh, deposited among the State records.
3 Mahals.	1 Mhal.	
Hoogla Jay poor. 1 Mhal. . . 1 Mhal.	Kishen Singh's Talook. Birj lal's Talook.	
Mahommedabad. 1 Mhal.	Bulha Rai a Talook. Beer Bhuddur a Talook.	

Extract

And here it may not be improper to remark, that the observance of this form considering the design and object of the *Poonia*, seems still as indispensably necessary under the Company's Administration as it ever could be thought under the Constitution of the Mogul Empire; for, as the extent of Zemindary jurisdictions, ground in actual tillage, and value of gross produce, must perpetually fluctuate, when depending on casualties of season, peace or war, famine, pestilence, drought, inundations, sea or river depredations; but more especially when depending on the degree of ease, security, and freedom enjoyed by the peasantry, with the greater or less moderation and equity of their individual proportions of the general rent-roll or necessary demands of the State; and when depending also on the precarious circumstances of the Zemindars, that is to say, whether they have been in the hands of good or evil managers, for themselves and the public; so there must be constant yearly variations in the capacity of the country and people to bear a just and necessary assessment, which as invariably will indicate the expediency of periodical settlements annually.

Another important remark which occurs on reviewing the papers relative to this little territorial jurisdiction of Hoogla, is, that the number of revolutions it has undergone in the short space of twenty years from 1757 to 1777, throw a great deal of light on the nature of Zemindary tenures in general. At the commencement of that period *Kishen Chund*, &c. were the Zemindars in occupancy, and were then dismissed to make room for *Kishen Singh* and *Lechminarain*, who had been recently dispossessed of their official holding in Moodagatcha, one of the 24 Purgunnahs of Calcutta, to complete the Zemindary of the Company. In 1765, *Kishen Singh*, &c. were removed, and *Prawn Kishen* was appointed in their place, by virtue of a Perwannah from the Nabob, of which the above is a copy. *Prawn Kishen* in his turn, being soon afterwards ousted, as not

No. IV. A.

Extract of a Letter from the Provincial Council of Moorshadabad to the Governor General and Council, 8th of Sept. 1777.

WE have also the honour to enclose you a representation from Lechminarain, one of the Canongoes, whose house and effects has been sequestered by a warrant from the supreme Court, obtained at the suit of the Nabob Ehteram ul Dowla; and another from our Dewan, who hath been summoned to give evidence in a cause that hath been instituted by Ehteram ul Dowla, against the Canongoe Lechminarain, for an old debt on account of the revenue. The representations speak for themselves. We shall therefore only take the liberty of observing, that, if the old debts contracted by Zemindars are to be revived in the supreme Court, there is hardly a Zemindary that will not be sequestered.

No. IV. B.

*Extract of an Arzee of Sumbooram, Naib to Lechmenarain Canongoe, * enclosed.*

MY principal is servant of the King of Hindostan, and being exalted greatly above all the people of Bengal, and promoted to the post of Canongoe, is in the management of having a Dewanny Sunnud, it devolved again on *Kishen Singh*, &c. until 1771, when at the recommendation of *M. R. Khan*, he was finally dismissed from his office, and *Pravon Kishen* reinstated in the Zemindary, under a resolution of the revenue council and the sanction of a Dewanny Sunnud. Nevertheless in 1777, after six years regular legal occupancy, *Pravon Kishen's* pretensions were set aside, and those of *Kishen Singh* once more established, though it does not appear on what other rightful grounds than the will of the Sovereign or his power of dismissal; for if it had been on the plea of the new unfounded doctrine, of private Zemindary rights of property and inheritance, which was about this time first promulgated, Government would not have stooped short in reinstating *Kishen Singh*, and *Lechminarain*, but injustice would have proceeded to the restoration of *Kishen Chund*, &c. the original possessors of Hoogla, at least as far back as known to the English Administration, and who were only removed from thence to make room for *Kishen Singh*, &c. who had been in like manner removed from Moodagatcha, for the purpose of completing the Company's Zemindary of the 24 Purgunnahs of Calcutta. And this may serve as one of the innumerable instances of difficulty that must occur, in discriminating the individual natives intended to be described under the recent published regulations of the Bengal Government, to conclude a "*ten years settlement with the actual*," (meaning also undoubtedly rightful) "*proprietors of the soil as Zemindars, Chowdries, and Talookdars.*"

* Lechminarain the Canongoe, was also Zemindar of Rokinpoor, in which latter capacity he had been prosecuted.

affairs, obedient to the *Dewan* of this *Soubah* alone; and besides this, has no connection with the Company, or any English gentleman. Notwithstanding this, on account of debts of many years standing, claimed by the aforesaid Nabob (regarding what my principal Naibs, who are either dead or displaced, were acquainted, but of which he himself knows nothing) such a disturbance has been raised as hath never happened before to any Canongoe or Zemindar (many of whom have such debts as these) and has been the occasion of the greatest distress and affliction. Since my principal has not the power of discharging his present debts, how is it possible he should answer those of so many years standing? Besides the examination of these matters belongs to the *Khalfa Sheereefah*; I hope, therefore, that this affair may be properly represented, and the serjeant may be speedily recalled.

No. IV. C.

Extract of Consultations held at Fort William the 13th Nov. 1778. Report from the Commissioner of Law Suits.

THE present case is without any precedent. Since the establishment of the Supreme Court, no question has been agitated before it, which could bring the rights of Zemindars to a discussion. Many suits indeed have been commenced against them, but they have always pleaded to the jurisdiction; and, except when the cause happened to be managed by an unskilful attorney, their plea has always been sustained. They have been considered as land-holders, possessed of extensive territories, paying a certain land tax or assessment to Government. This exemption of the Zemindars from the jurisdiction of the Supreme Court, has served perhaps more than any other cause, to set limits to the embarrassment which the introduction of an institution so new, and so little congenial with the principles of this Government, was likely to have produced. A powerful class of men, under whose protection the great body of the people lived, continued to feel no superior, but the Company's government; to know no laws but the usages and customs of this country; and to preserve, throughout the interior part of these provinces, the ancient modes of government by which the Revenue is collected, and the peace and subordination of society preserved.

It appears therefore, that the Zemindars cannot be rendered more independent of the court, by any decision which may be passed regarding them; but a judicial inquiry into their rights and tenures, whenever it shall happen, is likely to have important consequences on the government of this country. Should it be determined, that a

Zemindar is an hereditary officer, who collects the Revenue in trust for Government, whose Jumma is fixed only to prevent embezzlement, and who is liable to be removed at will, it will be argued, and on plausible grounds, that every Zemindar is a servant of the Company, an officer of Government, and therefore subject to the jurisdiction of the Court. Should it on the other hand be decided, that a Zemindar is an absolute proprietor of his Zemindary, in every instance where he is dispossessed, he may reclaim his right thus established by a process in the supreme court against the Company, contest the grounds on which he is excluded from possession, or on which his land is assessed; in short, in whatever way the question may be decided, it is likely to open a wide field for litigation, and serve to involve this Government in suits brought either directly against the Company, or which can be defended only by them and their officers. As soon as the state and rights of a Zemindar are clearly fixed and explained to the lawyers in the court, they will, by analogy, class him with some kind of tenures in England, and conduct their suits, not according to the principles of this government, but by the authorities and maxims which the law of England hath laid down with respect to such tenures.

No. IV. D.

*Extract of the Revenue Letter from Bengal, dated the 4th of
December, 1778.*

“HAVING obtained a copy of the publication made by the Sheriff for the sale of the above Zemindary, and being of opinion, that the intended act of the Sheriff was contrary to the law and immemorial practice of this country, by which no Zemindary can be alienated or transferred from the actual Zemindar, without the consent and formal sanction of Government first had and obtained; nor the new Zemindar allowed to enter on possession, or to collect the rents from the Ryots, or to exercise any other Zemindary rights, without a Sunnud granted by Government for those purposes.” This was followed by a public proclamation to the same effect.

No. IV. E.

*Extract of a Letter from Sir Elijah Impey to Lord Viscount Weymouth,
dated, Fort William, 12th March, 1780.*

“ THAT the court does not, nor ever did, claim any jurisdiction over Zemindars, simply as Zemindars, but that their characters of Zemindars will not exempt them from the jurisdiction of the Court, if they be employed, or be directly or indirectly in the service of the East India Company, or any other British subject.

“ That with regard to Zemindars or other land-holders we are ignorant what question is to be referred, and to whom. As no distinct defined proposition is laid before the Court, by which it may appear by what right the Governor General and Council take on them to determine, exclusively of this Court, who are and who are not objects of its jurisdiction; nor why Zemindars, or other set of men, if employed by or in the service of the Company, or of a British subject, is not within the jurisdiction; nor why the Governor General and Council prohibit either Zemindars, or others whom they deem not objects of the Court's jurisdiction, from submitting the question to a trial before the Court on a plea.”

No. IV. F.

*Extract of the Board's resolutions and declarations to the Supreme Court
on the Cassijurah Case.*

“ THAT if the Zemindars and other land-holders thereof, by any pretended law, or construction of law, which they are well assured was never meant to extend to them, should be withdrawn from the exclusive jurisdiction of the Governor General, and made amenable to that of the Supreme Court, and still more, if they should be placed between distinct and clashing jurisdictions, it will not be possible for the Governor General and Council to insure the collections of the Revenues; but if any considerable failure should take place therein, they trust that the judges in their wisdom will consider, before it be too late, the fatal consequences that must follow.”

No. IV.

No. IV. G.

*Copy of a Letter from Sir Elijah Impey to Lord Viscount Weymouth,
2d of March, 1780.*

“THE advocates, attornies, and officers of the Court, who have not already succeeded, will be reduced to a most deplorable situation. The Attornies have petitioned us, that on account of the difficulty of their procuring subsistence in the present state of things, that their number may not be increased by new admissions:—though persons may come from England so qualified and recommended that we may not be able to comply with this requisition, yet I really apprehend we shall do them little service by admitting them; for it seems to me, it will be only to give them the privilege of starving in company with the present attornies.

“From Sir John Day’s opinion it would seem, either that the Court had determined the character of Zemindar, subjected the possessor of it to the Court; nothing like which has ever been adjudged or suggested by any judge, either in or out of Court; he thinks Zemindars, though employed by or in the service of the Company, are, because Zemindars, excepted out of the act of Parliament; for which (though he seems to treat it as a clear case) I cannot discover his authority or argument. What he means by “the only word in the act that admits of latitude of construction, contrary to the evident intention of the legislature, to which the judges have given their own application,” I cannot divine. I know of no determination of the Court which has for its support such force given to a particular word. We have always proposed, however we may have failed, to make the general tenor and evident intention of the act our rule in all questions of jurisdiction; and I trust, on the candid examination of our proceedings, we shall be found scrupulously cautious not to extend it beyond the clearest and most defined limits which can be put upon it, and not to admit forced construction for the purpose of enlarging it, however beneficial such construction might be. This I contended for against Mr. Justice Le Maistre all his life, and have uniformly kept to ever since. The argument in favour of Zemindars, &c. as to exempting them from the Court, which is most relied on, and has been seriously insisted on to me, is, that they have contracted debts at high interest, when there was no such thing as regular justice; that the contracting parties never expected, that the money could be recovered by course of law; that the lender solely depended on the contingency of obtaining a patron, who would be able to compel payment from the borrower, and the borrower at the same time looked to find a powerful patron, who would secure him from the demands of his creditor. It is now said, it would be extremely cruel to render certain, by the means of the Court, that the recovery, which both parties intended should be contingent. Against this powerful argument, I have found

found it in vain to urge, that it was just, that the principle at least should be paid, and that it was in the power of the Court to mitigate unconscionable interest; that if the contingency had now turned out in favour of the lender by the patronage of his Majesty, it was but fair he should avail himself of it, and that it was now only become a question in all cases where the Zemindar, &c. fell within the descriptions which would make other natives liable to the Court, whether the contingency had happened in favour of him or his creditor, that is, whether protection was to be found in the King's Court for justice, or in the Company's servants for injustice. I may safely aver, that there cannot be a more fruitful source of corruption, a stronger engine of arbitrary power, than a discretionary right to permit or prohibit the recovery of just debts, and to subject to, or protect, the most opulent and most powerful natives from punishment. No doubt of the honesty of the debt due from Soondermarrain to Coffinaut Baboo; it was not till after many fruitless applications to Government, not in nature of suing for justice but for favour, that at the end of several years his plaint was filed in the Court.

“Zemindars have not always been such favourites of Government; nor are they so, but when the Court is opposed to them.”

No. IV. H.

Extract of a Letter from the Governor General and Council of Bengal to the Court of Directors, 25th January, 1780.

OUR inquiries particularly pointed at the Zemindars of these provinces; and because we clearly foresaw how deeply your Revenues might be affected by their being declared to be within their jurisdiction, we so accurately described them, that a doubt could not remain of the relation in which they stood to this Government.

For our information and guidance, we were assured from the highest legal authority, that a Zemindar, *quoad* Zemindar, was not subject to the jurisdiction; and the only word, in that opinion, which seemed to imply a reservation, we understood to be meant as an exception of those cases in which a Zemindar might, by his own act, give the Court a jurisdiction, which otherwise it would not have. And here we must observe, that in that of the Rajah of Cossijurah, it is not pretended that he is in the service of the Company, or any of his Majesty's subjects; or that by the bond on which this action is brought, he has waived his exemption.”

No. V.

Extract of Proceedings of the Governor General and Council, in their Revenue Department, 5th September, 1777.

Form of a Bundobusty Sunnud to be given to those Zemindars with whom a settlement is made for their own Zemindaries.

BE it known to the Zemindar of the Purgunnah of _____ in the Chuckla of _____ in Bengal, the paradise of regions.

Whereas the settlement of the Revenue of the said Purgunnah has, from the commencement of the Bengal year 1184, been made with, and committed to him, he is religiously and faithfully, and with truth and rectitude, to carry on and attend to the duties and offices annexed thereunto; and keeping, by his good conduct, the body of Ryots, and the whole community, satisfied and contented. He is to cause the agriculture and improvement of the country to be punctually carried on at the proper periods, that the marks of population and improvement may abundantly appear. He is, month by month, punctually to pay the Revenue of Government, agreeable to the settlement, the Kistbundy of which has been delivered into the office, under his own and his Paishear's signature. He is not to collect from the Ryots the articles of *Derymangum*, *Soad Batta* and other *Aboabs*. He is to make the collections on the *Afil* and *Aboab* allowed by Government up to the end of the year 1183, exclusive of which he is to take nothing more. He is not to collect from the Ryots the balances of the years during the former management, but in cases where Government direct it. He is to realize such undisputed balances as the preceding Farmer may, in the presence of any Ryots, establish to be due by them; the amount of which he is to pay in whenever he may be directed. He is not, without the orders of Government, to resume any gardens or tanks, or any lands known under the denomination of *Dewittur*, *Burmutter*, *Mobutran*, *Aima*, *Mudud-mash*, *Piran*, *Fackerau*, *Lakherage*, and *Debaat Aftemrar*; neither is he to make any new grants without the Sunnud of Government. He is, in the usual manner, to make the *Poolbindy* within his own limits; and if he be therein neglectful, he is to know himself to be answerable for whatever losses may thereby be occasioned. He is to be careful of the guard and protection of the highways within his limits, that travellers and passengers may continue to pass and repass with confidence and safety. He is not to harbour any thieves or robbers within his boundary. If (which God forbid) the property of any person should be stolen or plundered, he is to produce the persons of the thieves or robbers, together with the property, which he is to cause to be returned to the owner, and these delinquents to be delivered up to Government. The *Bazee Jumma* and *Morocha*, &c. having

been

been prohibited by Government, and deducted in the former settlement, he is not to collect these articles from the Ryots. *Additional clauses in the counterpart or obligation of the Zemindar, called Muchulca:* "He is to give receipts for the respective Gifts paid by the Ryots; together with an annual one on the adjustment of accounts at the end of the year. He is not to take either *Nuzzar*, *Selamy*, or *Tewary* from the Ryots; neither is he to give such to any person." In case of his Revenue failing in balance, he is to cause to be sold an equivalent portion of his Zemindary, to pay up the arrears to Government.

Prepared by order of the Honourable the Governor-General and Council of the Revenue.

Khalsa, Sept. 2, 1777.

(Signed)

G. G. DUCAREL, Superintendant Khalsa Records.

R E M A R K S.

THE form of the above instrument, called the *Bundobusty Sunnud*, which hath been since in use, and devised, perhaps, as a substitute for that of a proper *Dewanny Sunnud*, soon after the misunderstanding took place between the Supreme Court of Judicature, and the Government of Bengal, however corresponding with the latter in many essential points, yet differs from it in others of at least equal importance, some of the particulars of which it may not be improper here briefly to enumerate.

1st. The term of the *Bundobusty Sunnud*, being only for the annual settlement of the Revenue, this writ was to be renewed accordingly every year; and the Zemindar or Farmer, contracting for the amount of Revenue-rents expected to be collected, was subject on every such occasion to the payment of a small perquisite, called *Aumil Namah* fees to the Secretary, instead of the *Peshcush*, &c. required on granting *Dewanny Sunnuds*, and which, on an average of the yearly receipts from this contingent source of public income, amounted formerly to between five and six lacks of rupees annually.

2d. The address of the *Bundobusty Sunnud* is to the Zemindar alone, in whose favour it may be issued, instead of, to other Zemindars of inferior degree, Canongoes, Moccuddims, and Ryots, within the district where the writ is to have operation, as

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well

well to all officers of the Exchequer, according to the formal authoritative terms of the proper *Dewanny* grant.

3d. Omission of the essential descriptive word *Khidmut*, or *office*, applicable to the Zemindary tenure and employment, though held but for the period of a year; as also omission of all the forms required on the back of the *Dewanny Sunnud*, to establish the authenticity and validity of the grant, particularly the *Zymn*, which is ever indispensably necessary to ascertain the extent and boundaries of the jurisdiction of the Zemindar, and determine the *Ausif jumma*, or amount of old valued rent, in the two great subdivisions of Jageer and Khalsa, and which amount is the original necessary foundation of all subsequent *Aboabs*, or assessments, levied on the lands of Bengal.

4th. Superfeding the legal prerogative and advantages of the Soubadar, or Nazim, in being a party concerned in the appointment of Zemindars, which in right and policy ought not to be done while any of the forms of the Mogul constitution are adhered to; considering him the superior of criminal justice, and a very useful check on the *Dewanny* officers in the proper choice of Zemindars, who, with the management of the Revenues, are vested with the authority of Magistrates in their respective jurisdictions.

5th. Total omission of the important clause in the proper *Dewanny Sunnud*, ordering the grantee's allowances, with all the other charges of the Zemindary, to be deducted from the annual collections; or, which amounts to the same thing in Bengal, where the demands of Government have been limited to the established *Ausif* and *Aboab*, directing a deduction to be made of the *Muscoorat*, or compromise for such charges under the heads of *Nancar*, &c. a clause which strongly marks the relative situation of these farming official land-holders, called Zemindars, Chowdries, &c.

6th. The prohibition of resuming lands under the denomination of *Dewutter*, *Birmootter*, *Mohuteran*, which are the lands, in fact, that have been illegally alienated by the Zemindars themselves from the Khalsa and Jageer territory, owing to the corruption or collusion of native officers, and want of particular local knowledge in their superintendants; and which, under the Mogul constitution, if it had been possible so to alienate known, described lands assessed for rent to the Exchequer, would have been instantly resumed. But a resumption of the *Aimah*, *Muddid-Mash*, &c. being the proper charitable grants of land from the Mogul Government, could not with impunity be even attempted by a Hindoo Zemindar.

7th. Omission of the clause enjoining the delivery of all the requisite papers, or accounts of the district under the Zemindars and Canongoes signatures; and instead of the latter's official counter-signature to the Kistbundy settlement; requiring this to be

done by the *Paiscar*, or proper immediate servant of the Zemindar himself, whose writings, in every instance, were intended by the Dewanny Sunnud to be checked by the Canongoe, as his independent coadjutor in all matters relative to the Revenue Administration.

8th. The new and most important of all the clauses peculiar to the Bundobust Sunnud is, namely, "*that he (the Zemindar) is to make the collections on the Ausil and Aboab, allowed by GOVERNMENT (Circar) up to the end of 1183 (April 1777.)*" Now the amount of the *Ausil* (original) or Doomfday valuation of the proper Soubah of Bengal is known, and universally admitted, to be about *one crore and forty lacks*, and the *Aboabs*, or assessments in twelve articles, proportioned to, and superadded to the *Ausil*, by successively acknowledged legal, efficient Governments, in a long indefinite period of time, down to the moment of the Company's acquiring the Dewanny Administration, are stated at about *one crore and eighteen lacks* more, making together the sum of about *two crore sixty lacks of Sicca ruppees*, as the entire established Revenue of the Soubah in 1765, liable to a deduction of *Muscoorat*, or compromised charges of Zemindary management, to the amount of no more than between *four and five lacks* of rupees. The particulars of this statement have been exhibited in great detail in the *Analysis* of the Bengal finances, and in a *comparative view* of the actually established assessment of that country in 1765 and 1784; both tracts being drawn out by the author of the present Inquiry for the consideration of the Company. These stand, not only uncontroverted, but have, in fact, been proved or admitted in the whole, or in every instance brought forward to be specially discussed. Whereas the amount of the *Ausil* and *Aboab*, making the total of the Company's neat ordinary assessment in 1777, for the whole Soubah of Bengal, was at least *one crore* of rupees *short* of that stated in the year 1765, though, in truth, the relative proportion of these two diminished sources of Revenue to each other continued much the same.

It is to be observed at the same time, that the Zemindars and Farmers are restricted to the *Ausil* and *Aboab* allowed by Government. But the word Government, which is usually rendered *Circar*, in the technical language of the Exchequer, applies to all former Governments, as well as the Company's, which could not, indeed, in this instance, be at all meant; for the Company never authorized expressly any *Aboabs*, because the particulars of those existing had never come before them, nor in any shape made known to their representatives abroad, except on the bare vague assertion of M. R. Khan, that they were altogether consolidated with the *Ausil Jumma*, in the first Bundobust, or settlement of the Revenues, after the acquisition of the Dewanny in 1765; which was made the basis of all subsequent agreements for the annual public income; consequently the Zemindars and Farmers of sufficient local intelligence, with influence, were at liberty to put their own construction on the words *Ausil* and *Aboab, allowed by Government*; and were thereby virtually authorized.

rised to extend their exactions to the true neat standard of legal assessment of *two hundred and fifty lacs*, found established to the year 1765, but not, in any respect, obliged to adhere to the fallacious inadequate one imposed on the Company from that time forward, to the period in question (1777.) Nor need it, under such circumstances of financial management, be any matter of surprize, if the *Zemindar* of such an unweildy, internally unknown, extensive district, as *Rajeshahi*, or the single *Farmer* of such extensive, rich, and populous provinces, as *Rungpoor* and *Denajepoor*, should be detected in levying large and unheard-of *Aboabs* or assessments in addition to the collections accounted for to the Company; or, that unprincipled *Mussulman* or *Hindoo Dewanny Naibs*, having, in fact, the sole uncontrouled executive financial Administration, not only of such provinces, but of whole *Soubahs* or kingdoms, yielding five or six millions sterling yearly Revenue-rent, should be accused of great defalcations, or of having amassed the ill-gotten wealth of a few millions, in many years successive *Mofussil* management.

9th. The introduction of a novel unconstitutional clause in the present form of *Muchulca*, or obligation of the *Zemindar*, which should be the exact counterpart of the *Sunnud*, is another very material difference between the *Bundobusty* and former *Dewanny* deed. The clause stipulates, *that in case of his Revenue failing in balance, he is to cause to be sold an equivalent portion of his Zemindary, to pay up the arrears to Government.* This, in fact, has been done in many cases; but what has been the consequence? In every instance a discovery, that districts rated for their quota of the Company's actual diminished rental, yielded infinitely more than their proportion of the larger assessment before the *Dewanny* acquisition. The *Zemindary* of *Rajeshahi*, particularly where the greatest internal derangement of the finances has prevailed of late years, affords the most striking and recent proofs of this fact. Have then all the arrears of Revenue-rent in that, and all the other districts of *Bengal*, been fully liquidated by such, or any other means, from the year 1777, when the regulation of selling portions of *Zemindaries* first took place? Or, has the assessment ever since been continued at a higher rate than formerly, and so exorbitantly large in proportion to the actual capacity of the country, that it would be unjust to enforce such a regulation? Quite the reverse. The assessment in 1777, taken on a three or four year's medium of former *actual receipts*, was very considerably reduced, and has continued to the present day at the same low standard, with little variation. At the same time balances of Revenue, really irrecoverable, have been incurred in the same period throughout *Bengal*, at least to the amount of *one million sterling*; while the country, so far from being impoverished, pays now at least *one half* million yearly for the article of *salt*, in addition, incontrovertibly, to the highest assessment of the Company, and as certainly, in addition to the higher established exactions of the native Government, to the moment of *British Dewanny Administration*. But what must be thought truly lamentable is, that this last additional burden falls entirely
on

on the poor peasantry, who are already oppressed by the illegal demands of the Zemindars and Farmers, over and above their proportions of the assessment, levied most probably in all, but undoubtedly in many districts of Bengal, in the whole of *two krores and a half*, as established in 1765; and when the difference of a million sterling, between that and the diminished assessment of the present time, may be fairly traced through unaccountable defalcations, embezzlement, or unnecessary charges, to the still-existing sources of Revenue, from whence the overplus is derived. It may be asked then, What are to be the means for realizing the future settlement of ten years, which never was meant to be less than the standard of 1777? Why truly the sale of Zemindaries, though hitherto proved to be inadequate, under similar circumstances of a really fixed, and the lowest possible assessment, to answer the ordinary wants of a peace establishment, liable every instant to be changed for that of expensive war, without any of the means of defraying extraordinary charges.

London, May 15, 1790.

F I N I S.

THE HISTORY OF THE
CITY OF BOSTON

TO THE HONORABLE SENATE OF THE MASSACHUSETTS
IN SENATE, JANUARY 18, 1822.
BY
JOHN W. LINSLEY, ESQ.
OF THE BAR AT BOSTON.
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